



Southland Public Schools

Expenses and Reimbursements

2.804.1p

LAST REVIEWED: September 2021

Standard Operating Procedure Outline

<i>Category:</i>	Fiscal Management	<i>Department:</i>	Procurement		
<i>Procedure:</i>	Travel Expenses and Reimbursements				
<i>Policy Reference # :</i>	2.804	<i>Version:</i>	1.0	<i>Date Revised:</i>	January 4, 2019

Operational Objective(s)

To define the travel process and limitations for SPS employees who travel.

Travel Authorization

It is the responsibility of the employee to be familiar with and adhere to the established travel policies and procedures of SPS which are compliant with the laws and regulations of the State of Tennessee and the Federal government. Deliberate disregard of these regulations while traveling on official SPS business, or filing of an intentionally misleading or fraudulent travel claim is grounds for disciplinary action up to and including termination.

1. Pre-Authorization – Reimbursable travel inside and outside of Davidson County may not be undertaken unless it is authorized in advance. The employee’s Principal or Department Head must authorize all travel by employees to destinations within Davidson County. The Director of Schools or appropriate Chief Officer must authorize all travel by employees to destinations outside Davidson County prior to submitting the reimbursable travel request to the final approving authority. Travel by Chief Officers or non-employees must be approved by the Director of Schools. Travel by Board Members or the Director of Schools will be approved by the Chairman or Vice Chairman of the Board of Public Education. Pre-authorization may be accomplished electronically by the automatic approval process for a Travel Requisition submitted through the SPS Procure-to-Pay system, or by submitting the SPS Request for Travel form for manual signature.
2. Reimbursement – Receipts are required for **all** items or fares claimed, unless otherwise prescribed in these regulations. Approved travel is on the basis of reimbursement for the actual and necessary expenses incurred, subject to the limitations set forth herein.

Travel must be by the most reasonably economical and direct route possible, and any individual traveling by an indirect route, which typically includes unnecessary additional time and expense to get to your destination, must assume any extra expenses incurred. SPS recognizes that layovers and connections may be reasonable and necessary depending on the destination, thus SPS will be responsible for such travel expenses. SPS employees or non-employees must use coach class accommodations when traveling by charter or commercial air transportation. Reimbursement for Business Class or First Class travel is not allowed.

Cash Travel Advances

Employees traveling on behalf of SPS may be eligible for a travel advance on a case-by-case basis, approved by their Principal or Department Head (as appropriate), the Director of Financial Reporting and Budgeting, and the Chief Operating Officer.

The amount of a cash advance will be limited to 80% of the anticipated reimbursable expenses (meals & incidentals plus miscellaneous items; not including airfare, conference, or hotel) for that trip. Fully approved travel advance requests must be submitted to Accounts Payable for check processing. Travel advance requests, including a detailed justification for the advance, must be submitted a minimum of four weeks prior to the trip departure date.

As a condition of receiving a cash advance, the traveler will sign an acknowledgement that SPS may perform a payroll deduction for any portion of the travel advance that is in excess of the actual reimbursable expenses submitted on the traveler's claim for reimbursement but not reimbursed to SPS by the traveler at the time the reimbursement claim is submitted. Additional travel advances may not be approved if an employee has a record of delinquent reimbursements or inadequate supporting documentation.

Maximum Amounts

The limits on travel expenses set forth herein are maximum amounts above which reimbursements cannot be made. SPS employees, when traveling, should be as conservative and reasonable as circumstances permit.

Transportation

The limits on travel expenses set forth herein are maximum amounts above which reimbursements cannot be made. SPS employees, when traveling, should be as conservative and reasonable as circumstances permit.

1. Transportation for travel out-of-state must be by common carrier (air, train, bus) whenever practicable, and the fare must not exceed the regular tourist fare charged to the public.
2. Advantage must be taken of round trip rates and discounts (advance purchases, promotions, etc.) when available.
3. Documentation of air travel expenses, such as a receipt, ticket stub, or boarding pass, must accompany the expense claim when submitted for reimbursement.

4. The use of air travel is encouraged when time is an important factor or when the trip is so long that other methods of travel would prove more expensive, unreasonable or impractical.
5. Many domestic airlines provide substantially lower excursion round-trip airfares if the passenger stays over extra days (weekend night(s), etc.). SPS may authorize employees traveling on business to take advantage of the savings if there is an overall net cost savings to the SPS. The proper authority may authorize the additional lodging and meals due to the extension of the trip, assuming the cost is reasonable and it is impractical for the passenger to return earlier. Complete documentation of the cost savings calculation by the claimant and verification by the proper authority must be filed, and the expenditures will be disallowed if not cost effective or the travel schedule is impractical.
6. If travel by motor vehicle is approved, the maximum reimbursement allowed for trip transportation will be the cost of using the most overall cost effective means of transportation reasonably available.

Vehicle Rental

Charges for vehicle rental shall be secured in advance by the district Purchasing Assistant-Travel, or as an out-of-pocket expense by the traveler. In either case, the estimated cost of the rental (including fuel costs) must be included in the Request for Travel and Travel Requisition submitted for the trip.

1. If necessary, charges for physical damage insurance (collision and comprehensive coverage) for rented automobiles will be allowed.
2. Departments should contact the Metropolitan Director of Insurance to discuss insurance coverage implications.
3. SPS travelers are to use the most economic vehicle size practical when a rental vehicle is used. For an individual traveler, this generally means a compact or equivalent size vehicle

Personal Automobile Mileage

For employees or non-employees who have been authorized to use personal automobiles in the performance of their duties, and/or to whom SPS vehicles/automobiles are not available, reimbursement for mileage may be claimed under the following conditions:

1. If a personally owned automobile has been authorized for official duties within Davidson County, employees or non-employees shall be reimbursed at the rate established by the Board of Public Education. Reimbursement of mileage for official duties within Davidson County shall be paid by payroll adjustment.
2. If a personally owned automobile has been authorized for official duties out-of-county, reimbursement will be based on a rate established by the Board of Public Education. To be reimbursed for mileage, the Mileage Report must be filed by the last day of the month the travel was taken unless the travel crosses two months, in which case the Mileage Report must be filed by the last day of the month the latter part of the trip was taken.
3. For liability insurance coverage, the Chief Financial Officer and the Division of Safety and Insurance for the Metropolitan Nashville Government must be notified in advance when an employee is traveling

out-of-state in a personally owned, rented/leased automobile in the performance of official SPS business or duty.

4. Employees driving any non-SPS vehicle on official business are responsible for having liability insurance that meets all the requirements of applicable state law.
5. When employees use their personal vehicle on official business, their personal auto coverage will be primary up to the limits of their policies. SPS will be secondary up to the limits of the Governmental Tort Liability Act. In the event of an accident that results in damage to an employee's vehicle, the employee is responsible for such damage and cannot bring claim against SPS or the state government for any costs associated with the damage.
6. Mileage posted by the State Highway Department on state highway routes and published by Rand-McNally for out-of-state routes will be regarded as official for vehicle travel. Use the following link for the Rand-McNally site that will calculate point to point mileage: www.randmcnally.com.
7. If an employee begins or ends his/her trip on a normal workday at his/her residence without stopping at his/her official place of work, reimbursable mileage will be the mileage from the employee's residence to his/her destination that is in excess of the mileage from the employee's residence to his/her place of work. If the mileage to the destination is less than the mileage to the place of work, no mileage reimbursement may be claimed. Travel in this manner that occurs on a weekend/holiday is reimbursable for the actual miles driven.

Taxi Fares

If an individual travels by common carrier, reasonable taxi fees plus tip will be allowed for necessary transportation. It is expected that bus, shuttle, train, tram, etc. service to and from airports will be used where available and practical. In traveling between the hotels or lodging and the meeting or conference, reasonable taxi fares plus tip will be allowed. Receipts are required for all fares. Taxi fare reimbursements are not allowed from conference and meetings sites to restaurants or other locations for meals unless exceptional circumstances exist, are documented, and approved in advance by the traveler's principal or department head.

Toll and Ferry Fees

Reasonable toll and ferry fees will be allowed as necessary. Receipts are required for all fees.

Parking

1. Necessary charges for hotel and airport parking will be allowed provided that airport parking fees do not exceed normal taxi fare to and from the airport.
2. Receipts must be furnished for all airport and hotel parking to receive parking reimbursement.
3. If an employee or non-employee is required to leave his/her office on official SPS business and later returns, the actual additional amount required to park will be reimbursed up to a maximum of \$5.00 per day without receipt.
4. Except as noted above, receipts must be furnished with request for reimbursement. Parking fees are not authorized to be reimbursed by payroll adjustment.

Travel Expense Reimbursement

The standard form, Travel Reimbursement Voucher, is maintained on the SPS Employee website, is to be used to report and account for all claims for reimbursement of travel expenses. Any recovery of the cost of travel by other methods (petty cash, etc.) will not be allowed.

1. Mileage reimbursement inside Davidson County: The Mileage Report form is to be attached to the payroll authorization form submitted to the Payroll Department supporting the authorized travel inside the county.
2. Reimbursements for inside county travel shall be paid on the regular payroll check, out-of-county travel reimbursement shall be paid by Payment Voucher.

Non-Travel Expenses

Expenses for books, supplies, postage, stenographic help and other items that do not constitute actual traveling expenses should not be included in the travel claim.

Per Diem Rates for Lodging, Meals, and Incidentals

The maximum per diem reimbursement rates for travel within the Continental United States (CONUS) are those maintained by the United States General Services Administration. The link for CONUS per diem rates is: <http://www.gsa.gov/portal/content/104877>

The maximum per diem reimbursement rates for travel outside of CONUS are those maintained by the United States Department of State. The link for International per diem rates is: http://aoprals.state.gov/content.asp?content_id=184&menu_id=78.

Lodging

1. Out-of-Country lodging expenses incurred on official SPS business will be allowed based on CONUS daily rates plus tax.
2. Lodging receipts are required to receive reimbursements. The lodging receipts must itemize room charges, taxes and surcharges by date.
3. Whenever conferences, conventions, seminars or workshops are attended for official SPS purposes, and these events are held in a convention, luxury, or resort type hotel or motel, and it is expedient for the employee or non-employee to have lodging at the same location, the established minimum single-room occupancy rates that are in effect for such event will be allowed, even though they may exceed maximum rates referenced above. This rule must be clearly noted on the Travel Reimbursement Voucher and a copy of the conference flyer specifying the location must be attached to the completed voucher.
4. Allowable in route lodging is reimbursable up to the CONUS daily rates plus tax not to exceed one day each way on trips of long duration.
5. When peculiar or unusual circumstances develop that require lodging rates in excess of those listed herein, a copy of the lodging itemized bill together with a brief explanation must be attached to the Travel Reimbursement Voucher as evidence of the need for exceeding the maximum rates allowed.
6. If a room is shared by individuals who are SPS employees or non-employees traveling on SPS official business, actual cost, subject to the single room rate will be allowed as a reimbursement. The itemized lodging receipt for the entire amount must be submitted with the Travel Reimbursement Voucher.

Meals & Incidental Expenses

1. For travel involving a necessary overnight stay, the M&I allowance will be paid by reimbursement at the daily CONUS or international rate, as applicable, for meals and incidentals. Receipts for actual M&I expenses are not required. Evidence that the reimbursement claimant actually made the trip must be provided in order to receive reimbursement.
2. Meals are not reimbursable for out of town travel that does not include a necessary overnight stay.
3. Reimbursement will not be provided for meals that are included as part of a conference registration fee, whether or not the traveler took advantage of the meals provided by the conference. The traveler must attach a copy of the conference agenda to the Travel Reimbursement Voucher submitted in order to be reimbursed for any allowable expenses incurred while traveling for the conference.
4. The allowance for meals and incidentals on the day of departure and the day of return shall each be seventy-five percent (75%) of the daily CONUS or international rate prescribed for the lodging location.
5. Allowance for incidental expenses for tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others is included in the daily M&I per diem rate and may not be separately claimed for reimbursement.

Non-Employee Reimbursement

When the Board of Public Education contracts with non-employees (contractors, consultants, experts, etc.), reimbursement for actual out-of-pocket travel expenses is authorized within the limits of this policy:

1. All SPS contracts that contain provisions for reimbursement of travel and/or temporary living expenses must contain a provision that states all travel taken in furtherance of the contract must be in accordance with SPS travel policy.
2. Many area hotels, upon request, offer government rates based on presentation of certain information (a letter of identification as being on government business, payment by government check, etc.). The non-employee must attempt to receive such rates.
3. Reimbursement for Nashville lodging per day (assuming the vendor does not reside or work in Nashville), including all taxes, will be allowed based on the most recent rates determined by the CONUS rate established as of the date of travel. Current rates are available at the website cited in the *Lodging* section of this policy.
4. If rooms at government rates are not available, the established minimum single-room rates that are in effect at the time of travel will be allowed, even though they exceed the maximum rate listed above.

Miscellaneous

1. Expenditures during travel or at any other time for entertainment, lounge, nightclub, theater, etc. are personal charges and are not reimbursable by SPS.
2. Assuming the SPS employee or non-employee does not have a cellular phone and/or must use a traditional phone, the following rules apply:
 - a. Charges for long distance telephone calls on official business will be allowed provided a statement is furnished indicating the date, name and location called.
 - b. Local calls on official business will be allowed.

- c. A three-minute station-to-station long distance call to notify immediate family of employee or non-employee SPS vendor of their arrival at their destination will be allowed.
3. If a telephone charge is included in the hotel bill, make a brief notation opposite that particular charge to identify it. The purpose of the telephone charge must be included in the notation. An itemized statement of long distance telephone calls made on official business must be furnished with the expense account.
4. A long distance telephone call from the immediate family of an employee or non-employee who is traveling out of Nashville on SPS business will be allowed if it is necessary to notify the employee or non-employee of a death, serious illness or other emergency. Long distance non-business related phone calls which fall outside of these exceptions are not allowable.
5. Registration fees for approved conferences, conventions, seminars, workshops, etc., will be allowed to be reimbursed, including meals served as part of these events and included within the registration fee. Fees must show the cost of each item requested for reimbursement.
6. No travel may be undertaken unless it is properly authorized in advance, there is a sufficient unobligated appropriation allotment balance to cover the expense, and a purchase order is requested of the Procurement Department's, Travel Agent.
7. Meals and lodging expenses incurred due to the use of an automobile for personal convenience reasons and not for SPS business, or which are due to travel by an impractical or indirect route for SPS business, will not be allowed.
8. Reimbursement of travel expenses funded by grants, contracts, or other fiscal assistance programs administered by SPS are subject to the limits of each individual grant program, contract, or activity. In addition, reimbursements shall not exceed the maximum limits on travel expenses as set forth in this policy or federal regulations.
9. Expenses for meals and lodging will not be allowed when incurred within Davidson County.

Federally Funded Travel

1. All estimated expenses, including meals and incidentals and any allowable miscellaneous charges, for any trip that is federally funded **must** be obligated by use of a purchase order prior to the travel.
2. Federally funded travel outside the U.S. and its possessions (Canada excepted) must be pre-authorized by the grant funding agency.

Purchasing Cards (P-Cards)

1. The Procurement Travel Agent is approved to use an MPNS credit (purchase) card as a payment method for travel and event reservations. A request must be submitted by the traveler and approved by management before a PO can be issued to encumber the expenses.
2. Some district employees (other than the Purchasing Assistant-Travel employee) are issued a district P-Card for making emergency purchases. These cards are not authorized to be used for travel expenses. However, exceptions to this practice may be approved by the Director of Procurement in advance of travel.

Performance Measure/Accountability

Finance staff will conduct continuous evaluation of procedure to ensure efficiency and compliance with all regulations.