

MARSHALL COUNTY SCHOOL SYSTEM

Administrative Procedures

2.3R7

Effective Date: 09/09/08

Revised Date: 03/23/09

09/30/09 *Denotes revision; 02/06/13 **Denotes revision; 10/23/13 ***Denotes revision
02/27/14 ****Denotes revision; 08/07/14 *****Denotes revision *****Denotes revision 12/7/15

Section: Fiscal Management

Subject: Travel Expenses and Reimbursements

Related Policy: Expenses and Reimbursements 2.804

I. DEFINITIONS

II. PROCEDURES

Observe the following rules carefully in completing CLAIM FOR TRAVEL EXPENSES.

School personnel who incur expenses in carrying out their authorized duties will be reimbursed upon submission of an approved voucher and supporting receipts.

Expenses for travel will be reimbursed when the travel has the advance authorization of the director of schools. The director of schools may grant this authorization without prior board action when the travel expense has been anticipated and incorporated into the operational budget of the particular program involved.

CATERGORIES:

Mileage-The reimbursement rate for mileage will be the same as the current State of Tennessee standard mileage rate per mile.

1. Only mileage on official school business may be claimed for reimbursement. Mileage as shown by ***** <http://www.google.com/maps> will be used to determine official reimbursable mileage. *****If the map shows multiple routes, the mileage will be reimbursed for the route with the least number of miles. The attached Mileage for Reimbursement chart will be used to calculate mileage for official travel between schools. Vehicle odometer readings cannot be used for reimbursement.

- a. **Supporting documentation should be printed when using *****
<http://www.google.com/maps> to determine mileage not included on the Mileage for Reimbursement Chart. This documentation should be stapled to the "Claim for Reimbursement Form".** (revised 12/07/15)

2. Procedures for calculating mileage are based on the fact that the school system is prohibited from reimbursing employees for normal commuting mileage.
 - a. If an employee begins or ends a trip at his/her official station, reimbursable mileage will be the mileage from the official station to the destination.
 - b. If work is performed by an employee in route to or from his/her official station, reimbursable mileage is computed by deducting the employee's normal commuting mileage from the actual mileage driven.

- c. If an employee begins or ends his/her trip at his/her residence without stopping at his/her official station, reimbursable mileage will be the lesser of the mileage from the employee's residence to his/her destination or his/her official station to the destination. On weekends and holidays, the employee may typically be reimbursed for actual mileage from his/her residence to the destination.
- d. If an employee travels between destinations without returning to his/her official station or his/her residence, reimbursable mileage is the actual mileage between those destinations.

Parking- Necessary charges for hotel and airport parking will be allowed. Receipts must be furnished on parking submitted for reimbursement.

Lodging- A lodging receipt should be returned to the Accounts Payable Department upon return.

Lodging receipts must itemize room charges, taxes and show a zero balance.

When requesting reimbursement for lodging, state taxes will not be reimbursed unless the hotel refuses to accept the system's sales tax exemption form. A sales tax exemption form should be obtained from the Accounts Payable Department before taking an overnight trip.

1. **Meals and Incidentals-** While on authorized travel, meal expenses up to the State of Tennessee rate per day will be allowed. Employees should utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the Federal Government. On the day of departure and return, only up to 75% of meals and incidentals per diem will be allowed. The Conus website is http://www.gsa.gov/Portal/gsa/ep/contentView.do?contentType=GSA_BASIC&contentId=17943 .
2. When the expense for a banquet at a meeting or conference is in excess of the above limits, the excess will be allowed provided a receipt or proper explanation of the charge is submitted. Reimbursement for alcoholic beverages will not be allowed.
3. ***Receipts for meals must be itemized.
4. No more than 15% tip will be allowed for meals.
5. *****Meals are not reimbursable for day trips, only for overnight trips.
6. Breakfast, *****lunch, and dinner will not be reimbursed unless overnight travel is involved.
7. *When an overnight stay is required, employees may claim reimbursement for breakfast, lunch and dinner meals. Snacks and in-between meal purchases at any entity will not be reimburseable.
8. *Room service will not be a reimburseable expense.
9. *When meals are provided by the conference and should you choose to dine on your own, that meal will not be reimburseable.
10. *Mileage will only be reimbursed to and from your conference. Any mileage incurred during your stay is at your own expense.

Transportation- Transportation for persons traveling out of state should be by common carrier, (air, train, bus), whenever practicable. Roundtrip rates must be taken. **A receipt in the form of a ticket stub must accompany the expense claim.**

****Per board minutes dated November 8, 2010: “In order to keep mileage low on the vans, the board requested the new vehicles be used only by groups of students or teachers; the board requested that if principals/supervisors/teachers (anything less than a group of five) are travelling to out-of-town conferences that they use their personal vehicles and be reimbursed for the mileage. The old vans will be used for making deliveries/travel to the schools.”

Taxi- If an individual travels by common carrier, reasonable taxi fees will be allowed for necessary transportation. In traveling between hotels or lodging and meeting or conference, reasonable taxi fares will be allowed.

*Taxi fares will not be reimburseable for transportation to meals, shopping, etc. These fares will be at your own expense. **Receipts are required for all reimburseable fares.**

Toll- Reasonable toll fees will be allowed where necessary. **Receipts are required for all fees.**

REIMBURSEMENT PROCEDURES:

Upon return from a trip, a claim for travel expenses form must be completed and submitted to the immediate supervisor for approval.

Employees should submit claims for reimbursement for travel expense no later than thirty (30) days after completion of travel or the last day of the month the travel was incurred. Departments can more effectively approve travel when timely claims are submitted. Departments should review and submit claims to Accounts Payable as rapidly as possible to ensure prompt payment to their employees.

1. The standard form, Claim for Travel Expense, is to be used to report and account for all claims for travel expenses. Go to the Marshall County Schools website at <http://www.mcs.marshall.k12tn.net> to print the Claim for Travel Expense form.
2. Copies of convention or conference brochure or registration form and ***conference approval form must be attached to the form.
3. Parking receipts must be submitted.
4. The form must show movement and detail of expenses day by day.
5. The itemized originals of all required receipts must be attached to the Claim for Travel Expenses form.
6. Claimant's name must be clearly printed on the form along with claimant's signature.
7. Failure to follow these procedures may result in a delay in the reimbursement.

Submit approved Claim for Travel Expenses form to Accounts Payable for travel expenses reimbursement.

III. ATTACHMENTS

- Expenses and Reimbursements Board Policy 2.804
- 2.3Addendum-A Updated chart for local mileage reimbursement
- 2.3Addendum-B Claim for Travel Expenses Form

Signature on File

Jacob Sorrells, Director of Schools