

TRAVEL EXPENSE POLICY (Local and Out-of-Town)

I. PURPOSE

To establish guidelines for reasonable travel expenses for Shelby County Schools' employees traveling on authorized District business.

II. SCOPE

This policy applies to expenses paid by the District for authorized local and out-of-town travel.

III. POLICY STATEMENT

It is the policy of Shelby County Schools to provide reasonable travel expenses for District employees who are in travel status for authorized District business. District funds, including grants, gifts, donations, and sponsorships shall be used prudently; therefore, all travel expenses paid for by the District must

1. Be reasonable and necessary to advance and/or achieve District operational and/or a federal award requirements;
2. Be appropriately authorized and documented
3. Be a direct result of approved travel for the District
4. Comply with applicable laws and regulations; Board policies and rules; and grants and/or other contractual (i.e., federal grant) requirements. If grant and/or other contractual requirements conflict with Board policy and rules, the more restrictive requirement shall apply.

The Superintendent shall establish guidelines to ensure that the administration of this policy is fair and maintains necessary controls and accountability of District funds.

Conflict of Interest

To avoid any conflict or appearance of a conflict of interest (e.g., direct or indirect financial or material interest), employees shall be required to provide to the District disclosure of reimbursements/payments for transportation and/or lodging expenses received from a third-party entity (e.g., vendor, organization, and sponsor).

Sanctions

The District reserves the right to deny any travel-related expenses for failure to comply with applicable Board policies, administrative rules and regulations, and or guidelines. Violation of this policy, administrative rules and regulations, and/or guidelines, including falsification of documents pertaining to travel (see policy 2018 Fraud, Waste, and Abuse) may result in delayed, partial or forfeited reimbursement; disciplinary actions up to and including termination from employment; and/or restitution to the District.

IV. RESPONSIBILITY

The Superintendent is responsible for establishing travel guidelines and determining if this policy is followed.

Legal References:

1. IRC §162(a)(2)
2. RR 75-170; 73-529; RR 93-86; 75-432; 99-7
3. RP 2005-67; Reg. §1.274-5(j)(1)
4. Reg §1.62-2(h)(2)(i)(B)
5. Uniform Grant Guidance 200.474

Cross References:

1. 2018 Fraud, Waste, and Abuse
2. 2019 Grants, Gifts, Donations, and Sponsorships
3. 1008 Drug Free Environment
4. 4002 Staff Ethics
5. 6004 Field Trips
6. 4003 Conflict of Interest

A. Local Travel

Shelby County Schools' employees who utilize their personal vehicles to conduct official district-related business may request reimbursement for local mileage that is appropriately documented and authorized.

1. General Guidelines

- a. Travel between home to the normal work location is not eligible for mileage reimbursement, including travel when employees reports to work on a non-scheduled workday.
- b. Travel to/from Central Office, to/from another District offices, as well as mileage to meetings that could be held at the District's Central Office, but held at another location (i.e., restaurant) is not eligible for reimbursement.
- c. Mileage incurred must be in the course of doing authorized District business.
- d. Reimbursements shall be at the current Internal Revenue Service allowable rate.

Use of Private Vehicle for Field Trips

The use of private vehicles is strongly discouraged for transporting students. Transportation of students by private vehicle shall be in accordance with policy 6004 Field Trips.

2. Required Documentation

Employees must submit a completed mileage report monthly in accordance with deadlines established in the district-approved mileage reimbursement schedule. Submitted mileage reports must be approved by the employee's principal or supervisor. Failure to complete and submit the approved mileage report by the established deadline shall result in forfeiture of the employee's mileage reimbursement claim.

Documentation confirming the business purpose for local travel (e.g., meeting agendas, e-mails, and invitations) should be maintained by the employee in the event of an audit.

3. Review and Approval

Supervisors must review requests for mileage reimbursements and approve as appropriate. Additionally, supervisors shall ensure that reimbursement to

employees for the use of personal vehicles is controlled and is in the best interest of the District.

4. Prohibitions

Employees shall be prohibited from the following:

- a. Submission of mileage reimbursement requests for use of district-owned vehicles.
- b. Accumulation and submission of requests for mileage reimbursement over multiple months.

B. Out-of-Town Travel

Employees traveling out-of-town on authorized official District business should exercise sound judgment with respect to incurring travel expenses. Supporting documentation of expenses must be maintained and attached to the District's Travel Expense Report form, which must be submitted to Office of Accounting and Reporting within five (5) business days after returning from the trip. Upon submission of required documentation, payments shall be provided for allowable expenses incurred for approved out-of-town travel.

The employee's personal credit card or other personal means of payment, such as cash, personal or cashier's check, or money order, should be used to cover all expenses related to out-of-town travel for District-related business prior to seeking reimbursement. However, the District may pay for the following travel expenses in advance of scheduled travel, provided prior approval as required by the District is obtained and only under the following circumstances:

- For conference, seminar, convention or other similar meeting registration fees as evidenced with acceptable documentation;
- For air travel arrangements made through a District authorized travel agency; or
- Other direct-bill expenses as approved by the employee's appropriate supervisor and Chiefs.

Additional provisions may apply when frequent out-of-town travel is required as a critical function of a job. The immediate supervisor and office responsible for accounting and reporting should be contacted for guidance.

1. Requirements

a. Written justification statement

A written justification statement supporting the necessity for employees to participate in out-of-town activities/events shall be required. If travel expenses are charged to a federal award, the written statement for such charges must justify that travel is necessary to the federal award.

b. Travel authorization form

A District travel authorization form including, but not limited to trip details and estimated cost must be completed and submitted for approval prior to making any travel arrangements.

c. Prior written authorization

- 1) Authorization from the appropriate supervisor(s) shall be required prior to incurring any out-of-town travel expenses.
- 2) Authorization of the office responsible by academic operations, in addition to the appropriate immediate supervisor(s) shall be required for out-of-town travel of school-based employees (i.e., teachers, principals, and financial secretaries) regardless of the funding source.
- 3) Out-of-town travel expenses covered by federal funds may require additional authorization from the appropriate program director responsible for administering the grant and/or the Federal awarding agency or pass-through entity.
- 4) A trip identification number must be assigned by Accounting and Reporting.

All travel requests are subject to review and approval by the Chief Financial Officer.

d. Receipts and Documentation

Receipts for reimbursement of allowable incurred expenses (see section 2 below) must be submitted along with the District's travel expense report upon completion of travel. This shall exclude receipts for prepaid commercial transportation and meals.

Additional documentation (e.g., conference/meeting agenda) shall be required for out-of-town travel.

2. Allowable Expenses

Allowable out-of-town travel expenses shall include (1) transportation, (2) lodging, and (3) other minor or per diem expenses.

a. Transportation (e.g., commercial transportation; privately owned vehicle; and local public ground transportation (while at the out-of-town destination))

1) Commercial Travel (air, bus, rail)

- Air travel – SCS employees shall be required to use coach (economy) class accommodations when traveling on authorized District business.

Arrangements for air travel may be made through the District's authorized travel agency. The actual cost for arrangements made through the travel agency will be prepaid by the District.

Additionally, employees may purchase tickets directly through an airline carrier or on a third-party travel booking site (e.g., Expedia and Travelocity) if third party fares are less than quotes received from the District's authorized travel agency. The actual cost for transportation arrangements purchased by employees shall be reimbursed upon completion of travel and submission of receipts and other documentation as required.

- 1) Bus or rail - Travel by bus or rail must be arranged by the employee. Reimbursement for the actual cost of such transportation shall be given upon completion of travel and submission of receipts and other documentation as required.
- 2) Privately Owned Vehicles
Employees using their privately-owned vehicles for District authorized out-of-town travel shall be reimbursed for mileage at the approved District rate.
- 3) Local Public Ground Transportation (i.e., taxi and shuttle service)
Employees requiring use of local public ground transportation while out-of-town on official District business shall be reimbursed for the actual cost of incurred expenses.

b. Lodging

As a general practice, the District shall reimburse employees for lodging expenses when out-of-town travel requires overnight stay. Reimbursements shall be for standard accommodations at reasonably priced hotels/motels (i.e., economy and midscale). Accommodations at upscale/luxury hotels shall not be approved, however, an exception may be made when a conference, seminar, and workshop is scheduled at such hotel. Factors to be considered includes, but may not be limited to cost (discount offered to individuals attending the business event), convenience, safety, and need for ground transportation to the host site.

c. Meals

- 1) Employees are compensated on a District established per diem rate for breakfast (when the trip begins prior to 8:00 a.m.), lunch, and dinner (when the trip ends after 6:00 p.m.), including tips.

2) Meals provided as part of a conference registration fee or included in hotel accommodations shall not be compensated. Exception: Under extenuating circumstances (e.g., dietary restrictions/ allergies to foods served at a conference /hotel site), compensation may be provided at the established District per diem rate upon submission of receipts.

3) Expenses for alcoholic beverages paid with federal and/or other District funds shall be prohibited.

d. Other Minor or Per Diem Expenses

Employees may be reimbursed for other minor or per diem expenses as approved by the appropriate supervisor. Such expenses include, but may not be limited to reasonable business-related telephone and fax charges; hotel parking and toll expenses; and conference registration fees.

3. Non-Allowable Expenses

Expenses considered to be personal shall not be prepaid or reimbursed by the District. This includes, but shall not be limited to:

- Trip extension when vacation or personal days are incorporated (before or after) a District approved out-of-town trip. Exceptions may apply if the trip extension results in the reduction of the total cost of the trip
- Traffic violations
- Towing charges
- Personal entertainment (e.g., sports tickets)
- Alcoholic refreshments
- In room video rentals
- "No show" charges for hotel or car rental services
- Optional travel or baggage insurance

C. Extenuating Circumstances

In extenuating circumstances, arrangements for deviation from these rules and regulations can only be made with the approval of the Superintendent (or his or her designee) prior to the employee's scheduled travel.