

KNOX COUNTY TENNESSEE

KNOX COUNTY - KNOX COUNTY SCHOOLS TRAVEL POLICY HANDBOOK and REGULATIONS



DEPARTMENT OF FINANCE
REVISED JUNE 30, 2015

Knox County/Knox County Schools Travel Policy Handbook

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KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

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SECTION: 1.1

TITLE: PURPOSE/APPLICATION/ACCOUNTABILITY

1.1.1 Purpose

The travel regulations are designed to provide a framework for recording, submitting, and reimbursing costs related to travel for county employees who must travel in the course of duty. Regulations are intended to be practical, understandable, and accountable. Effort has been made to simplify procedures as much as possible while still maintaining a valid audit trail. The overriding principle is to insure proper stewardship of public money, without incurring additional charges to employees who must travel.

1.1.2 Application

Deliberate disregard for these regulations while traveling on county business, or filing of an intentionally misleading or fraudulent travel claim, are grounds for corrective action up to and including termination of employment. It is the responsibility of the employing department to inform its employees of the requirements of these regulations and to monitor the travel claims of its employees. It is the responsibility of the employee to adhere to the regulations prescribed herein.

1.1.3 Accountability

County employees, when traveling, should be as **conservative as circumstances permit**. In the event an alternate means of travel is available or multiple prices exist for travel related costs, the lower cost should be selected whenever practical. *Due to the nature of travel and our responsibility to the public, these expenditures are scrutinized more heavily and documented more exactly than some other types of expenditures.* Employees assume these responsibilities when they accept the opportunity to travel. **Employees must assume the additional cost for optional travel costs that could reasonably be avoided.** (i.e. First Class Upgrades, Rental Cars when cabs are more cost effective, limos instead of shuttles, driving instead of flying long distances)

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 1.2

TITLE: GENERAL POLICY

- 1.2.1 Travel may not be undertaken unless it is authorized in advance by the proper authority.
- 1.2.2 Claims for reimbursement for travel expenses should be submitted no later than thirty (30) days after completion of the travel. Claims submitted after this period must provide written explanation for the delay.
- 1.2.3 Receipts are required for all items or fares in excess of \$20.00 except for meals which may be paid on per diem basis and require no receipt.
- 1.2.4 Travel must be by the most direct route possible, and **any individual traveling by an indirect route must assume any extra expense incurred.**
- 1.2.5 The employee is considered to be on official travel status, and as such, eligible for reimbursement of travel expenses at the time of departure from home (or their work station if they leave during duty hours.)
- 1.2.6 Expenses for meals will be allowed only when overnight travel is required.
- 1.2.7 Expenses for lodging will be allowed when overnight travel or occasional excessive hours of work are required outside the county.
- 1.2.4 Mileage on personal automobiles used in the daily performance of duties and/or for travel within Knox County shall be computed from the employee's residence or official work station, whichever is shorter. Point-to-point mileage is used for travel reimbursement unless the employee provides computer generated mileage showing his/her home and destination to be greater than the point to point travel allowed. (AAA, maps.com, etc can be used to calculate exact travel miles for reimbursement).
- 1.2.9 The limits on travel expenses set forth herein are maximum amounts above which reimbursements cannot be made. County employees, when traveling, should be as conservative as circumstances permit.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 1.3

TITLE: AUTHORIZATION/APPROVALS

1.3.1 Authorization

Authorization for travel will not be granted and expenses will not be reimbursed unless the travel is made and reimbursement claimed in accordance with these regulations and any approved exceptions noted as allowable here.

The department head is authorized to approve all travel (in-county, out-of-county, and out-of-state) for county business without additional approval of the County Mayor or the Finance Department, with the following exceptions:

- a. Charges for automobile rental shall not be allowed unless specific written authorization is secured in advance from the Superintendent of Schools Office, County Mayor or the Director of Finance.
- b. Charges for insurance for rented automobiles are not reimbursable costs unless prior written approval is obtained from the Superintendent of Schools Office, County Mayor or the Director of Finance.
- c. No county vehicles should be used for out-of-state travel without prior approval of the Official or department head and the County Mayor. (Special liability issues are involved in this instance.)
- d. En-route lodging will be allowed for only one day each way on trips of long duration, except with prior written approval by the Superintendent of Schools Office, County Mayor or the Director of Finance.
- e. Rates for lodging **other** than at the location of a convention or conference that are in excess of the approved reimbursement rate require the prior written approval of the Superintendent of Schools Office, County Mayor or the Director of Finance.
- f. No meals purchased for any other person other than the employee will be reimbursed except by prior approval of the Superintendent of Schools, County Mayor or the Director of Finance.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 1.3

TITLE: AUTHORIZATION/APPROVALS

1.3.2 Approval

The form and method of approval for travel on county business shall be in compliance with the Travel Regulations' reimbursement procedures.

All requests for reimbursement for authorized travel require the approving signature of the department head, i.e., the highest elected or appointed official in the department except when:

- a. The department head is the requestor.
- b. The department head has delegated the authority to approve travel reimbursement to (an)other individual(s) and has submitted such information in writing to the Director of Finance.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 1.4

TITLE: REIMBURSEMENT

1.4.1 The authorized forms identified in the Travel Regulations' reimbursement procedures will be used for all claims for travel expense. Any recovery of the cost of travel by other methods is not allowed.

1.4.2 General payment rules to apply:

- a. Travel advances will be paid to the airline or travel agency for tickets purchased in advance.
- b. Registration and lodging fees will be paid in advance upon request.
- c. Travel advances for per diem are not available for travel except under extraordinary conditions and must be approved in writing, in advance by the Superintendent of Schools Office, County Mayor or the Director of Finance. Such travel advances will only be allowed under the following conditions:
 - i. The employee is required to be on an extended out-of-town stay
 - ii. The employee can demonstrate the existence of extraordinary circumstances that justify the issuance of a travel advance for a particular trip
 - iii. Under conditions deemed necessary by the Director of Finance.
- d. In circumstances where a travel advance is allowed the following restrictions will apply:
 - i. The amount of the travel advance will be based upon eighty percent (80%) of the total estimated out-of-pocket cost of the travel.
 - ii. Advances will not be issued unless the advance amount is greater than \$100.
 - iii. Immediately upon the return of the employee, he or she must submit a request for reimbursement regardless of whether he/she owes advance excess back to the county or is due additional reimbursement.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 1.4

TITLE: REIMBURSEMENT

1.4.3 Mileage reimbursement is subject to the following rules:

- a. Reimbursement for use of personally-owned automobiles is based on the mileage reimbursement rate stipulated by the IRS (business mileage rate as adopted each January 1, or a mid-year update by the IRS) multiplied by either the official point-to-point mileage (odometer readings required) or actual miles as demonstrated by a mapping program. The mileage reimbursement rate is intended to reimburse for gas, oil, vehicle depreciation, and other incidental expenses related to driving. No separate claims for such expenses can be made.
- b. Actual mileage is required for all travel when a personal automobile is used in the daily performance of duties and/or for business travel within Knox County. Beginning and ending locations MUST be listed to get reimbursed. Trip meter readings, odometer readings, or mapping program miles may be used (especially useful when recurring visits to a common location are made.)
- c. Point to point mileage will be reimbursed for travel that is not considered required as part of the daily performance of duties and for travel outside Knox County.
- d. A vicinity mileage of 20 miles per day of travel will be allowed. If additional vicinity mileage is required, it must be documented and may be approved at the discretion of the department head.
- e. Only mileage on official business may be claimed for reimbursement.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 1.4

TITLE: REIMBURSEMENT

- 1.4.4 If an employee is required to be on call at times other than his/her normal working hours (For Example: nights or weekends) as designated in his/her official job description, the residence of the employee usually becomes the official station. Reimbursable expenditures will be computed from the residence to the point of the call. Upon prior written approval by the department head, the employee may be reimbursed for on call travel from an alternate location.
- 1.4.5 Necessary charges for routine parking while on travel status or charges for routine parking, tolls and ferry incurred as a result of the daily performance of assigned duties will be reimbursed. **Charges for routine parking at the official work station will not be reimbursed.** Receipts are required if the parking charge exceeds the allowance published in the Travel Regulations. **Valet parking is reimbursable only where it is required by the hotel.**

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 1.4

TITLE: REIMBURSEMENT

1.4.6 The following regulations apply in the event a fee or honorarium is paid to a county employee engaged in travel:

- a. If an employee accepts an honorarium or fee while traveling, no travel reimbursement will be offered. The department head may require that annual time be used for travel if the employee is paid.
- b. If the employee chooses not to accept the honorarium, it must be surrendered to the county. If the trip is considered approved travel for county business the employee will be reimbursed in the usual manner.

1.4.7 Employees who meet the eligibility requirements may apply for the Travel Card through the program implemented by the county to ease the financial burden on employees traveling on county business. Charges made on cards issued through this program are the liability of the employee. The county accepts no liability for such charges other than the reimbursement of the authorized travel in accordance with the provision of the regulations prescribed herein. The standard Travel Card is NOT to be used for food purchases.

1.4.8 In addition to items herein specifically identified as reimbursable, the following also qualify:

- a. If travel is by common carrier, the employee will be reimbursed for expenses in traveling to and from the common carrier including the reasonable cost of two one-way trip taxi fares; or parking of the employee's personal car at the location of the common carrier plus mileage of one round trip; or mileage of two round trips in the employee's personal car.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 1.4

TITLE: REIMBURSEMENT

- b. Necessary charges for airport parking are allowed provided that airport parking fees do not exceed normal taxi fare to and from the airport. Necessary charges for overnight hotel parking are allowed.
- c. If traveling between hotel or lodging and meeting or conference, reasonable transportation fare will be allowed.
- d. Reasonable tolls and ferry fees will be allowed when necessary.
- e. Baggage handling fees will be allowed only up to the maximum indicated in the Travel Regulations reimbursement rate schedule. This charge is not an automatic reimbursement and should be claimed only when an actual expense has been incurred.
- f. Telecommunications charges incurred by county employees on official business will be reimbursed subject to the following limitations:
 - i. Local phone calls on official business will be reimbursed.
 - ii. Long distance telephone calls on official business will be reimbursed provided a statement is furnished indicating the date, name and location called.
 - iii. FAX charges will be reimbursed provided a statement similar to that for long distance calls is furnished.
 - iv. Internet charges are reimbursable if the department head approves them.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 1.4

TITLE: REIMBURSEMENT

- h. Personal cell phones may be used in conducting official business. Employees shall be reimbursed for any *additional* cost incurred in using their personal cell phones for business use. An itemized billing statement indicating the additional cost is required for reimbursement.
- i. Fees for the handling of promotional materials or equipment will be allowed up to the maximum indicated in the Travel Regulations reimbursement schedule.
- j. Registration fees for conferences, conventions, seminars, meetings, etc., (including the cost of official banquets and/or luncheons) shall be reimbursed, regardless of the cost of such fees, provided that the travel is authorized in accordance with the provisions of these regulations.

1.4.9 The following items are additionally considered non-reimbursable:

- a. Expenditures for entertainment (employee or others), laundry, valet service, messages, or other personal charges including charges for alcoholic beverages.
- b. Meals or lodging necessary due to optional or preferential travel arrangements. (For example: an employee driving instead of flying which lengthens travel to take a spouse).
- c. Expenses of office materials or other business related expenses are not actual traveling expenses should not be made a part of the travel claim.

1.4.10 The County Finance Department shall set forth the procedures to be followed by county employees to secure reimbursement in accordance with these regulations.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 2.1

TITLE: TRANSPORTATION REGULATIONS

2.1.1 Transportation should be arranged in the most “cost effective possible” manner. It is the department head's responsibility to determine the mode of transportation based on their budgetary constraints.

Employees who opt to take an alternate form of transportation other than the one specified by the department head are not entitled to reimbursement. (For example: A county vehicle is provided for 4 employees to travel in, one of the four cannot opt to drive a personal vehicle and receive reimbursement)

2.1.2 Reservations by air carrier should be made as far in advance as possible to receive better rates. All available methods of booking (including Saturday stays, round trip discounts, and on-line booking services and travel agencies) should be considered to get the most cost effective arrangement.

2.1.3 Officials and employees should make use of county-owned cars for travel whenever possible and practical. When transportation is by county-owned car, the necessary automobile repair bills, tolls, parking, gasoline, and storage expenses are allowable. However, county vehicles should be used only on official business.

The use of personally-owned vehicles for authorized travel should be restricted to cases where county-owned vehicles are not available within the department.

The following restrictions apply to the use of personally-owned automobiles when traveling on county business.

- a. Department head authorization is required for the use of personally-owned automobiles in the daily performance of duties.
- b. The cost of reimbursement for such use **does not exceed** the comparable cost of commercial transportation including taxi fees or shuttle charges.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 2.1

TITLE: TRANSPORTATION REGULATIONS

2.1.4 If an individual travels by common carrier, reasonable taxi fares (up to \$20.00 without a receipt) will be allowed for necessary transportation. It is expected that bus or hotel transportation service to and from airports will be used when available and practical.

2.1.5 Persons driving a county vehicle, or receiving a county auto allowance, are entitled to use county purchased fuel (subject to restrictions from the County's Vehicle Use Policy). Out-of-pocket fuel purchases for county business are reimbursable when receipts are maintained and submitted.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 2.2

TITLE: LODGING REGULATIONS

- 2.2.1 Reimbursement for actual lodging expenses will be made up to the respective maximum rate indicated in the Travel Regulations reimbursement rate schedule.
- 2.2.2 En-route lodging will only be allowed in cases where the approved and most direct mode of travel will require more than eight (8) hours of continuous travel.
- 2.2.3 Higher rates for lodging at the location of a convention or conference will be allowed subject to the following limitations:
- a. Travel for the purpose of attending a convention or conference was authorized in accordance with the provisions of these regulations.
 - b. Reimbursement for actual expenses will be allowed up to the amount indicated in the convention or conference brochure. If more than one rate for a hotel is indicated, the lowest rate is the amount which will be reimbursed. However, the employee should attempt to receive a government rate for the lodging.
 - c. If the lowest rate indicated in the convention or conference brochure is unavailable, reimbursement applies to the lowest rate unless advance approval of a higher rate is obtained.
- 2.2.4 Reimbursement will be made for employees sharing a hotel room while on official county business as follows:
- a. The allowable rate will be calculated based on the number of employees sharing the room times the applicable maximum rate allowed in the Travel Regulations reimbursement rate schedule or the convention/conference brochure.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 2.2

TITLE: LODGING REGULATIONS

2.2.4 (continued)

- b. The employee paying for the room must submit the necessary documentation and travel claim for reimbursement. The employee(s) sharing the room must file a travel claim indicating who paid for the room. The rooming arrangement should be noted on both person's TERS.

- c. If a room is shared with someone other than a county employee, actual costs for single occupancy, subject to the applicable maximum rate in the Travel Regulations reimbursement rate schedule or the convention/conference brochure, will be allowed. The receipt for the full cost paid should be submitted with the travel claim.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 2.3

TITLE: MEAL REGULATIONS

- 2.3.1 Reimbursement for meals will only be made when overnight travel is required.
- 2.3.2 The reimbursement for meals while on in-state or out-of-state travel will be based upon the appropriate daily (per diem) allowance contained in the Travel Regulations reimbursement rate schedule. For fractional days in travel status, the allowance will be prorated based upon the formula listed below.
- 2.3.3 Reimbursement rates are set by the US General Services Administration (CONUS Rates). The Meals/Incidental Expense rate (M&IE) becomes the county's per diem rate. Lodging rates become the maximum reimbursable room rate. The County begins using each January 1 the rates adopted by the GSA on the previous October 1. The county adopts the IRS mileage rate as well as announced each January 1. Subsequent mid-year mileage adjustments made by the IRS are immediately adopted as well.
- 2.3.4 Employees who receive maintenance in the form of meals provided by their employing agency at their official work station shall be eligible for reimbursement if they are away from their official work station on county business and do not receive the maintenance meal. This is on a receipt reimbursement basis, not per diem.
- 2.3.5 The following time schedule shall determine eligibility for reimbursement for meals. Employees who leave on travel status before 7:00 AM and remain on status overnight are entitled to a full day's per diem. Employees who arrive back after 7:00 PM having stayed the previous night are entitled to a full day's per diem. Employees leaving after 7:00 AM or arriving back before 7:00PM are entitled to 66% of per diem for that day, assuming an overnight stay.
- 2.3.6 Employees having one or more meals provided to them at county expense for a day (example: a meal included in the registration fee for an event) are entitled to 66% per diem for that day. It is up to the employee and their individual dietary customs to determine whether food provided constitutes a meal (example: a person who follows a kosher diet need not consider non-kosher food provided to be a meal).
- 2.3.7 Employees on overnight travel status not claiming lodging must include an explanation to claim meal allowance (e.g., staying with friends).

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 2.4

TITLE: TIME COMPENSATION

2.4.1 Travel Status

- a. An employee is officially on travel status at such time as they leave their home or work station en route to their destination or a common carrier. They remain on travel status until they arrive back at their work station (during duty hours) or back at their home.
- b. An employee is allowed to leave in order to arrive at the recommended time for a common carrier transport (2 hours prior to departure via air) or to arrive at their destination by road using commonly accepted driving times.

2.4.2 Accounting for time on travel status

It is understood that travel constitutes a greater amount of time than the typical 7.5 or 8 hour work day away from home. If this is a hardship on the employee, this should be expressed to the supervisor so that travel is minimized or eliminated.

Being on travel status **does not add** to the "hours worked" for purposes of accumulating leave, compensation, or accruing overtime. The employee traveling is not entitled to compensation greater than a typical work day except as noted below.

Non-school employees on travel status for a **full day** they are not scheduled to work are entitled to count a **full day** of travel status as a day worked and receive a flex day off at a later time agreed upon with their supervisor and department head. A full day of travel status would mean a 100% per diem reimbursement eligibility for that day. Partial days of travel status on a non-work day can be credited with a partial flex day **with supervisor approval** on a pro-rated basis.

Example: An employee who does not normally work weekends leaves Saturday afternoon at 1:30 on a trip. Since they leave after 7:00 AM, they are on travel status a partial day Saturday and a full day Sunday. They would be entitled to a flex day for Sunday and, with supervisor approval, a half flex day for Saturday.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL REGULATIONS

SECTION: 3.0

TITLE: REIMBURSEMENT RATE SCHEDULE

MAXIMUM GENERAL REIMBURSEMENT RATES:

Standard Mileage Rate	\$	Defined by IRS each January 1
Parking Fee	\$	by actual receipt
Baggage Handling Fee/Tips	\$	5.00 check in/check out
	\$	5.00 each taxi ride
Fees for Handling Equipment/Promotional Materials	\$	20.00/hotel
Excess Baggage or Baggage Fees	\$	Cost Shown on Ticket (or by receipt)
Fuel Surcharge or other unavoidable	\$	Cost Shown on Ticket
Fee assigned by carrier	\$	Cost Shown on Ticket

****NOTE** ALL SINGLE EXPENDITURES GREATER THAN \$20.00 REQUIRE RECEIPTS**

REIMBURSEMENT FOR LODGING As defined in the CONUS rate guide by US GSA

REIMBURESMENT FOR MILEAGE As defined by the IRS for business travel deduction expense

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

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KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.1

TITLE: TRAVEL OVERVIEW

For business trips...

- Obtain and fill out Travel Authorization form (either the Schools version, or County Employee version)
- After TA is signed and travel is approved, obtain a trip number (blue travel label—Either T for county or S for schools)
- Submit check requests for pre-paid items referencing trip number (or use the travel card for prepay)
(typically air fare, registration, hotel accommodations, etc)
- Complete travel (maintaining receipts and getting a paid in full hotel receipt)
- Finish filling out TERS (travel expense summary) either by hand and affix label, or fill out electronically, then print and attach label, obtain authorizing signatures
- Submit TERS (travel expense summary) within 30 days to receive final reimbursement--
even if no further money is owed, the TERS needs to be completed and submitted.
- Reimbursement check is processed within 4 business days.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.1

TITLE: TRAVEL OVERVIEW

For work related "mileage only" reimbursement...

- Obtain trip number (blue travel label - either T for county or S for schools)
- Either place travel label on TERS or fill out TERS electronically and save label for final turn-in
- List each day's mileage as travel is completed on page 2 of the TERS (second tab in electronic version)
- When the end of the month or the fiscal year end is reached, total up the miles and transfer totals to the front of the TERS. Small monthly amounts **may** be accumulated until the end of the fiscal year (less than \$20.00)
- Finish filling out TERS (travel expense summary) either by hand and affix label, or fill out electronically, then print and attach label, obtain signatures
- Submit TERS (travel expense summary) within 30 days to receive final reimbursement.
- Reimbursement check is processed within 4 business days.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.2

TITLE: REIMBURSEMENT DOCUMENTS

1.2.1 The document authorized for requesting reimbursement for all expenses relating to travel (and/or) mileage reimbursement for personal vehicle usage is the KNOX COUNTY/KNOX COUNTY SCHOOLS Travel Expense Reimbursement/Summary form (**TERS**). The following requirements must be met prior to submission for reimbursement:

- a. The trip number must be obtained (blue sticker-available in Finance Department or an S number from schools)
- b. The form must show movement and detail of expenses day by day
- c. A separate **TERS** must be completed for each claimant.
- d. The **TERS** must be typed or printed in ink (ideally, filled out electronically and printed)
- e. All signatures must be original (no stamped or copied signatures permitted).

The above requirements also apply to claimants employed by the State who submit approved State Claims for Travel Expenses paid by Knox County and subsequently reimbursed by the state.

If you use the excel version of the TERS, your detail information is transferred to the front sheet for you, and totals are automatically done.

1.2.2 The completed and signed Travel Authorization form must be included in the reimbursement request.

102.3 A copy of the brochure or other written documentation describing the event must be included with the **TERS** if the claim pertains to attendance of a convention, conference, seminar, or formal training session.

Begin filling out your TERS before you begin your trip, and use it for all prepaids leading up to travel. When you get back, much of your work in reporting will already be done.

1.2.5 Expenses claimed in excess of \$20.00 (total for trip), except meals, require that a receipt be submitted with the **TERS**. The following regulations apply:

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.2

TITLE: REIMBURSEMENT DOCUMENTS

- A. Requests for prepaid lodging require some form of official communication from the provider that verifies the amount being requested for lodging. A detailed (showing individual charges) and **paid in full** statement/invoice from the lodging provider needs to be submitted with the **TERS** upon completion of travel.
- B. Reimbursement for lodging paid by the claimant requires the original statement/invoice from the provider and proof of payment. If payment is not indicated on the statement/invoice, an original receipt showing payment is required.
- C. Requests for prepaid common carrier fare require some form of official communication from the provider that specifies the rate being charged. (A communication from the travel agent, a printout from a travel web site, etc.)
- D. A receipt for airline or other carrier expenses should be included with the **TERS** when final reimbursement is requested.

1.2.6 If receipts are submitted for meals or other expenses less than \$20.00, the amount of the receipt will be paid up to the limits specified in these regulations. Meal receipts are paid IN LIEU OF, not in addition to, per diem. One method or the other must be used, not a combination of both.

1.2.7 Reimbursement for rental cars (see section 1.3.1.a) requires a copy of PRIOR written authorization from the elected or appointed official supervising the claimant.

1.2.8 Reimbursement for fuel for driving a county vehicle out of state requires a copy of PRIOR written authorization from the county mayor. (This is an insurance issue, the county must provide waivers for vehicles driven out of state)

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.3

TITLE: REIMBURSEMENT REQUESTS

1.3.1 All requests for reimbursement for **any** travel related expense must be recorded on the KNOX COUNTY/KNOX COUNTY SCHOOLS **T** Travel **E**xpense **R**eimbursement/**S**ummary Request form (**TERS**). This includes, but is not limited to, prepaid or reimbursable payment for:

- ☞ Airfares or other common carrier fares
- ☞ Convention/conference/seminar/training registration
- ☞ Overnight lodging
- ☞ Mileage on personal vehicles
- ☞ Expenses on county vehicles
- ☞ Per diem (food and expenses associated with overnight lodging

Also called Meals & Incidental Expense or M&IE)

1.3.2 **TERS** Forms are available in Excel format. Sheets of pre-numbered travel labels are available for use by the Finance Department. The schools provide S numbers for school travel. The original label should be attached to the excel form when completed for T numbers.

Double checking your work before submitting it helps eliminate returns due to errors and speeds up your refund.

1.3.3 All expenses for a single trip must be recorded on the **TERS** regardless of whether it is a prepayment, partial reimbursement, or full reimbursement. Requests for prepayment will be made on the Knox County Check Request. The travel number of the trip is noted on prepays. Requests for final reimbursement are made automatically when the completed and signed **TERS** is sent to the Finance Department. Additional check request forms are not necessary when submitting the TERS for final reimbursement.

Think of credit card charges as prepays (as if the county wrote a check for it). Reporting and providing receipts are done the same as if you paid in advance by check.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.3

TITLE: REIMBURSEMENT REQUESTS

- 1.3.4 The reverse of a TERS has room for a five day trip. If travel extends beyond five days, additional forms are used to fully account for the travel period. (Example: a 15 day trip would be fully listed on 3 travel detail breakdown sections of the TERS [located on the back, or sheet 2 of the electronic version]. The totals are then transferred to the front of the TERS used for reimbursement.) The exception is when claims are filed only for reimbursement of mileage on personal vehicles.
- 1.3.5 "Mileage only" reimbursements are limited only by the space available on the Mileage Trip Log section of the reverse side of a TERS. For efficiency, small reimbursement amounts can be accumulated rather than being submitted weekly or monthly. Amounts greater than \$20.00 should be submitted at least monthly. All mileage should be submitted at fiscal year-end (June 30).
- 1.3.6 Valid reimbursements will normally be paid within four days of the date the claim is stamped received in the Department of Finance.
- 1.3.7 If one person pays for all lodging of a group traveling together, each person records his/her part of the expense on his/her TERS. It shows as a "prepay" on everyone's TERS except the person paying's TERS. That individual shows everyone else's charges as an "other expense" on his or her TERS.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.4

TITLE: PROCESSING PROCEDURES

1.4.1 Requests for prepayment of lodging, tickets, registration (or any other prepayment) must be made via the Knox County Check Request. These expenses are recorded on the KNOX COUNTY/KNOX COUNTY SCHOOLS **T**ravel **E**xpense **R**eimbursement/**S**ummary form (**TERS**) at the time the request for prepayment is made. The blue trip number from the **TERS (or S number)** is referenced on the check request in the indicated area. **NO PREPAYMENTS WILL BE MADE** unless an appropriate **TERS** number is referenced.

It is acceptable to request prepayment for multiple individuals on a single Check Request provided the payments are all to the same vendor. A separate **TERS** number for each participant must appear on the Check Request.

1.4.2 A travel expense charged to a county travel card is treated as a prepay. Each expense still must be listed on the TERS. Using the T card means those charges must also be reconciled and handled according to T card procedures.

1.4.3 All information that is required to determine the validity of the claim and to properly charge the expenses must be completed on the KNOX COUNTY/KNOX COUNTY SCHOOLS **T**ravel **E**xpense **R**eimbursement/**S**ummary (**TERS**) when it is submitted for final reimbursement. This includes:

- ↗ Department Name, Org Number, Activity (if any)
- ↗ Claimant Name, address, signature
- ↗ Destination(s), Departure and Return Date(s)/Time(s)
- ↗ Business Purpose
- ↗ Odometer readings for mileage reimbursement - Daily use,
- ↗ Appropriate Approval(s)/Date(s)

Meals eaten during day trips (trips with no overnight stays) are not reimbursable due to IRS regulations. They would become taxable income if we paid you for them.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.4

TITLE: PROCESSING PROCEDURES

A completed TERS received in Finance indicates that all charges related to the trip are complete, and additionally serves as a request for final reimbursement (if any).

1.4.4 Expenses must be recorded in the column representing the day they were incurred. Claimant reimbursable common carrier, registration, and car rental fees may be itemized in the Day 1 column.

1.4.5 Columns and rows should be totaled. The sum of the totals of the columns should equal the sum of the totals of the rows. Additional day breakdowns (for trips of more than five days) of charges should be totaled and placed in the ALL OTHER field of the original form. The electronic spreadsheet version of the form is available and handles the summing function automatically.

When traveling,
keep the ethics
policy in mind if
offered meals or
entertainment by a
vendor.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.4

TITLE: PROCESSING PROCEDURES

1.4.6 The details for travel are listed on the back of the form, both daily expense breakout and mileage breakout. [Sheet 2 of the electronic version] These totals are transferred either automatically if the electronic version is used or manually if a paper form is used. Expense totals are listed on the front of the **TERS**.

1.4.7 The **TERS** must be completed, signed, and submitted to the Finance Department when final expenses for a single trip are completed and must reflect all reimbursable expenses pertaining to the trip (including all prepayments). This is true even when no additional reimbursement is necessary (For example: when all charges were paid in advance and no reimbursement is due).

Can't find the current rates for reimbursement? We use the government's CONUS rates for per diem and lodging located at the General Services Administration web site www.gsa.gov. Mileage rates (business travel rate) are set by the IRS and can be found at www.irs.gov.

1.4.8 Checks are normally mailed to the vendor being paid, or the employee's home in the case of final reimbursement. Special arrangements for picking up checks must be written on a 'post it' and attached to the check request. Employees may opt for electronic direct deposit.

1.4.9 Agreeing to travel is an implicit agreement to adhere to all travel regulations set forth by the county. It includes the consent of the employee to repay all costs they claim in excess of the allowable amounts. (Example: Employee charges costs for dry cleaning to their room and pays it on a travel card.)

By using a travel card, you can book cars on-line, use on-line travel sites for great deals, and prepay hotel expenses without worrying whether or not the hotel actually received the check. Signing up for a seminar is quick and easy and you can take advantage of early registration discounts!

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.5

TITLE: USE OF CREDIT CARDS

- 1.5.1 The County's Purchasing Division has established a county Travel Credit Card (Travel Card). This card is to be used to facilitate prepayments and NON-FOOD travel expenses for county employees.
- 1.5.2 The County's Procurement Card is NOT intended for travel related expenses and should not be used for either prepayments or for charging expenses while traveling.
- 1.5.3 Reporting Procedures for the cards are different. While the documentation for a procurement card purchase remains in the department, original receipts for travel related expenses must be submitted to the Finance Department when the completed TERS is filed. (The traveler's office keeps a copy or scan of the travel receipts to document their card usage.)
- 1.5.4 Food related expenses are NOT to be put on a travel card. Charging meals will result in the employee having to reimburse the county for those expenses and can result in the suspension of travel card privileges.
- 1.5.5. Employees who charge non-allowable expenses to a credit card are completely liable for the full reimbursement of those expenses.
- 1.5.6 A department can co-ordinate with the purchasing division to obtain the necessary number of travel cards. It is not necessary to have one per employee, just a sufficient number to provide the number of employees likely to be traveling simultaneously. For security and convenience purposes, departments that can identify likely or frequent travelers can have that person's name printed on a card.
- 1.5.7 The department head shall appoint someone to check out the cards and keep a log of who is making charges to each card, and which days are covered.

It is the department head's choice as to how travel is done. When to drive or when to fly depends on number of people traveling, miles traveled, and of course the budget. The department head may also choose to obtain a county vehicle for their people to travel in as opposed to flying.

The simplified per diem reimbursement only has 2 rates, full reimbursement or 66% (2/3rds) reimbursement. It covers not only food cost reimbursement but also any other incidental expenses incurred as you travel.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.6

TITLE: ERROR HANDLING PROCEDURES

1.6.1 If a travel claim is submitted to the Finance Department for processing and contains errors relating to the following, it will be rejected and returned to the submitter for correction. When time permits, minor errors may be corrected over the phone.

a. Wrong form used – all claims for prepayment must be submitted on the Knox County Check Request referencing a valid KNOX COUNTY/KNOX COUNTY SCHOOLS **T**ravel **E**xpense **R**eimbursement/**S**ummary form (**TERS**) number. All reimbursement requests after trip completion must be submitted on the **TERS**.

b. Further Approval(s) required – all necessary approvals must be provided.

c. Department Org Code omitted or incorrect – org numbers must be provided and appropriate for the person authorizing the reimbursement.

d. Original receipts missing – All required receipts must be attached.

e. Insufficient documentation – All required documentation must be included and **TERS** form must be properly completed.

f. Mileage exceeds allowable for travel location indicated. Proof of miles driven for personal vehicles can be point to point based on an atlas or provided from a web based mileage calculator (googlemaps, etc.) For county vehicle, fuel tickets are used for reimbursement.

Missing receipts means no reimbursement. Make sure you keep up with documentation when traveling.

KNOX COUNTY/KNOX COUNTY SCHOOLS TRAVEL PROCEDURES

SECTION: 1.6

TITLE: ERROR HANDLING PROCEDURES

- g. Per Diem amount exceeded for days traveled.

- h. Reimbursement requested for items not allowed or necessary for county travel (example: alcohol or in-room movie service)

Driving your personal vehicle only entitles you to mileage expense. The county isn't responsible for repair costs should something go wrong. A better option is to request a county vehicle and the county will cover any needed repairs.