

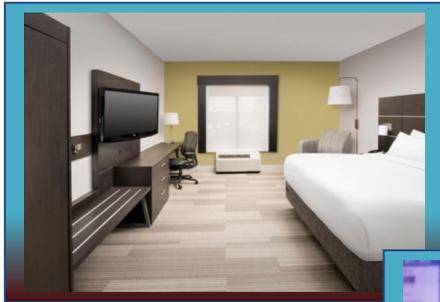


# KNOX COUNTY TENNESSEE

## KNOX COUNTY GENERAL GOVERNMENT AND KNOX COUNTY SCHOOLS

# TRAVEL POLICY

## REGULATIONS AND PROCEDURES



DEPARTMENT OF FINANCE  
REVISED 1 JANUARY 2023

# **Knox County/Knox County Schools Travel Policy Handbook**

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## **TRAVEL REGULATIONS SECTION**

### **SECTION: 1.1 PURPOSE/REPERCUSSIONS/ACCOUNTABILITY**

#### 1.1.1 Purpose

These 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. An 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 expense or unnecessary burden to employees who must travel.

#### 1.1.2 Repercussions

Deliberate disregard for these regulations while traveling on county business, or filing an intentionally misleading or fraudulent travel claim, is grounds for corrective action up to and including termination of employment. The employee's home department has the responsibility to provide knowledge and guidance on these policies. It is the responsibility of the employee to adhere to the regulations prescribed herein. Having records reviewed by subsequent departments does not free the employee from the responsibility of properly recording expenses and requesting reimbursement. Additional training and guidance are available from the Finance Department upon request.

#### 1.1.3 Accountability

While traveling, county employees should make conservative selections in their choice of venue, lodging, and transportation. ***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.

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 1.2 GENERAL POLICY**

#### **GENERAL POLICY**

- 1.2 The exact nature of what constitutes a ‘necessary expense’ lies with department heads who must balance travel expenses against their departmental needs and their available budget. It is the responsibility of the department head to determine what travel is necessary and what amount of funding is allowable for it (beyond the scope of reimbursement rates regulated in this document). The department head will determine what extenuating circumstances might warrant greater than typical cost. (Example: A larger employee might need a larger rental car, an employee with sinus problems might need to drive rather than fly, a more expensive hotel that doesn’t require shuttling might be preferable to a cheaper one that requires daily cab fare, sending the employee a day early might cut airfare in half..) However, in most cases, the least expensive travel option should be chosen. In the event a more expensive option is chosen, **the reason for that should be documented**. In the event an expense is determined to be unnecessary or out of compliance, the employee will be responsible for that expense. The Senior Director or Finance has the final determination in the event of a questionable charge.
- 1.2.1 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.
- 1.2.2 Travel may not be undertaken unless it is authorized in advance by the proper authority. In-state travel is approved at the department head level. Out of state travel requires approval of the elected official overseeing that area (or Mayor’s Chief of Staff or Senior Director of Finance).
- 1.2.3 Receipts are required for any single item or fare in excess of \$20.00 except for meals which are paid on per diem basis and require no receipt. Tolls, minor parking expenses, bus fare and other minimal expenses where receipting is impractical can be reimbursed without documentation.
- 1.2.4 Travel must be by the most cost-effective route possible, and **any individual traveling by a more expensive 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 workstation 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.
- 1.2.8 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, depending on where they depart from. 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).

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 1.2 GENERAL POLICY (continued)**

1.2.9 The limits on travel expenses set forth herein are maximum amounts above which reimbursements cannot typically be made. By prior arrangement, an employee may accept partial (less than allowed) reimbursement.

### **SECTION: 1.3 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 following additional restrictions apply...

- a. Charges for automobile rental shall not be allowed unless specific written authorization is secured in advance from the elected official or the Senior Director of Finance [for the purposes of these regulations, 'written' includes copies of electronic communications].
- b. Charges for insurance for rented automobiles are not reimbursable costs unless prior written approval is obtained from the elected official or the Senior Director of Finance.
- c. Out-of-state travel by county owned vehicles requires that the Risk Management Department be notified PRIOR to taking the vehicle out of state (since they have to report on this).
- 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 elected official or the Senior Director of Finance.
- e. Rates for lodging **other** than at the location of a convention, training, or conference that are in excess of the approved reimbursement rate require the prior written approval of the elected official or the Senior Director of Finance.
- f. No meals or other expenses purchased for any person other than the employee traveling will be reimbursed except by prior approval of the elected official or the Senior Director of Finance. These costs are repaid the same as any other reimbursable expense and are not part of the travel form. Receipts are maintained and submitted on a check request.

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 1.3 AUTHORIZATION/APPROVALS (continued)**

#### 1.3.2 Approvals

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. In which case the mayor or his designee must sign for it.
- b. The department head has delegated the authority to approve travel reimbursement to someone else and has submitted this choice in writing to the Senior Director of Finance. (Example: the Sheriff may authorize that the chiefs are allowed to sign off on travel)

Due to the nature of automation, the term "signature" may not require a physical, hand-signed authorization. Secure electronic signatures, facsimile, or automated signing systems may be used when a system is in place that insures only the person whose signature appears has access to apply it.

### **SECTION: 1.4 REIMBURSEMENTS**

- 1.4.1
- a. Travel reimbursements are typically submitted on the Travel Expense Reimbursement Summary (TERS). This exists as a paper document and as a self-totaling excel spreadsheet.
  - b. The county provides a travel pre-authorization form. Individual departments may substitute their own pre-authorization document as long as it includes AT LEAST the information on the county's general form.
  - c. The senior director of finance may allow reasonable modifications to the submittal process for departments that utilize an automated travel reimbursement system provided...
    1. The pre-authorization occurs in advance of travel
    2. The same rates and allowable expenses apply
    3. Any documentation details not submitted to Finance for maintenance are maintained for future auditing by the automated system (for a minimum of three years).

**TRAVEL REGULATIONS SECTION (continued)**

**SECTION: 1.4 REIMBURSEMENTS (continued)**

1.4.2

Prepayment rules to apply:

- a. Prepayments may be issued to the airline, travel agency, or web site for tickets purchased in advance (to include bus, train or other transportation if needed.)
- 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 elected official, Mayor's Chief of Staff, 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 cost of per diem in advance would constitute a financial hardship for the employee
  - iii. Other extenuating circumstances approved by the Senior 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.

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 1.4 REIMBURSEMENTS (continued)**

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/tripometer 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 in and around 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. (Example: the city or origin to the city of destination.)
- 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. Optional trips made during travel are not reimbursable.

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. Expenditures will be computed from the residence to the point of the call. If an employee is not at his/her residence, actual mileage from their location should be used.

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 Procedures. **Valet parking is reimbursable only where it is required by the hotel.**

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 1.4 REIMBURSEMENTS (continued)**

- 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. The County's Procurement Card is not intended for travel expenses.
- 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.
  - b. Necessary charges for airport parking are allowed provided that airport parking fees do not exceed normal taxi fares 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 (regardless of method [taxi, Uber, shuttle] any cost over the minimum stated in the procedures section must have a receipt for reimbursement.)
  - 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 where they incur extra expense in doing so. A log of calls should be maintained if being reimbursed.
  - g. Internet charges are reimbursable if the department head approves them and the employee has a need to conduct county business while on travel status.

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 1.4 REIMBURSEMENTS (continued)**

- 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.
- k. Additional charges necessitated by the travel for a given trip. (Examples: spa fees charged automatically for staying at the hotel [which is not optional], vaccinations required to enter a city or venue, lift tickets to arrive at a remote meeting location, a park pass to attend training at a state park location, etc)

#### 1.4.9 The following items are considered non-reimbursable:

- a. Expenditures for entertainment (employee or others), laundry, valet service (except as noted earlier), massages and spa services, 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 strictly speaking traveling expenses should not be made as part of the travel claim. They should be submitted separately as a standard reimbursement on a separate check request.
- d. Any expense increase based on employee convenience or preference to include (but not limited to) expenses incurred by having a travelling companion along, first class accommodations, room upgrades for size or view, travel expense increase due to preferred travel method [i.e. driving was more expensive than flying], lengthening of stay or early arrival [except where it is shown that saved the county money].

#### 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. Regulations are updated by County Commission approval. Procedures can be modified as costs, technology, or changing procedures require.

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 1.5 TRAVEL CARD**

- 1.5.1 The County has established a County Travel Card (T-Card) to simplify purchase of common travel related expenses and reduce the need for employees to pay for certain expenses up front. Employees must be trained to have a card assigned to them and the card is intended for expenses of approved business travel only. Some departments will have a central card for pre-payments (such as buying airline tickets). Other departments with frequent travelers will have cards assigned to individuals to take with them. Cards are assigned to individuals, there are no 'generic' cards for departments.
- 1.5.2 The following are allowable expenses to the travel card:
- Airfare
  - Baggage Fees
  - Registration
  - Education Expenses related to a trip
  - Lodging
  - Transportation (taxi, rental vehicle, shuttles, etc)
  - Tolls, Parking and required valet services
  - Fuel and vehicle fluids (when driving a county owned vehicle)
- 1.5.3 The following are not to be charged to the card. Doing so will result in the employee reimbursing the county and potentially the loss of card privileges:
- Food and Beverages (cannot be used in place of per diem)
  - Alcohol
  - Personal Items
- 1.5.4 The traveler should contact lodging in advance to see if there is a required credit card authorization form. If the lodging has one of these, the card does not have to be present (or have the traveler's name on it) when checking in. Otherwise, the hotel will typically not accept a card without the travelers name on it. Many hotels will not accept full payment in advance.
- 1.5.5 The Travel Card Program has procedures in place for reconciling expenses. These are explained during the mandatory training before a card is issued. Note that there is some 'duplicate' work involved in using a travel card because documentation both resides in the T-Card system and is submitted with the TERS at travel's completion.

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 2.1 REGULATIONS - TRANSPORTATION**

2.1.1 Transportation should be arranged in the most cost-effective manner practical. It is the department head's responsibility to determine the mode of transportation based on 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. (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 that does not impose excessive hardship on the employee.

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.

2.1.4 If an individual travels by common carrier, reasonable taxi fares (requiring a receipt over \$20.00) will be allowed for necessary transportation. It is expected that free bus or hotel transportation service to and from airports will be used when available and practical. Uber or similar vehicles can be reimbursed when documentation is provided showing charges.

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.

**TRAVEL REGULATIONS SECTION (continued)**

**SECTION: 2.2 REGULATIONS - LODGING**

- 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 (which is tied to the GSA Conus reimbursement schedule). Lodging rates are the “maximum reimbursable room rate” in the table.
- 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 driving.
- 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 that will be reimbursed.
  - c. If multiple hotels are available, the least expensive should be used unless explanation is made for another choice (Example: it was a half mile farther and required taxi, Hotel A was booked so we went with Hotel B., etc.)
- 2.2.4 It is not recommended that county employees share a room while on travel status for various liability issues. In the event the need arises for this, one individual should pay and the cost is defined as half a room on each employee’s TERS. There is a place on the TERS for “amounts paid on behalf of another traveler”.
- 2.2.5 Employees should attempt to have state sales tax removed when travelling in state from lodging. Likewise, they should ask for a government rate. There is no guarantee the lodging provider will accommodate these requests.

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 2.3 REGULATIONS - MEALS**

- 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 on 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. The County begins using each October 1 the rates adopted by the GSA for October 1.
- 2.3.4 For the first and last day of travel, 75% of daily per diem is authorized. All other days are at 100% of per diem (regardless of what time the travel begins and ends).
- 2.3.5 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 75% per diem for that day. It is up to the employee and their individual dietary customs to determine whether the food provided constitutes a meal (example: a person who follows a kosher diet need not consider non-kosher food provided to be a meal).
- 2.3.6 Employees on overnight travel status not claiming lodging must include an explanation to claim meal allowance (e.g., staying with friends).

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 2.4 REGULATIONS – TIME COMPENSATION**

#### 2.4.1 Travel Status

- a. An employee is officially on travel status at such time as they leave their home or workstation in route to their destination or a common carrier. They remain on travel status until they arrive back at their workstation (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 often 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 (regardless of the number of hours on travel status that day) except as noted below. It also does not require that the employee burn leave to travel--regardless of the hours travelled while on travel status.

## **TRAVEL REGULATIONS SECTION (continued)**

### **SECTION: 2.4 REGULATIONS – TIME COMPENSATION (continued)**

Non-school employees on travel status for a **full day** (they are not otherwise scheduled to work) are entitled to a flex day off at a later time agreed upon with their supervisor. A full day of travel status means the employee was on travel status for 8 or more hours in a day. Travel status of fewer than 8 hours can be given hour-per-hour flex time if the department head approves it. This includes weekends, holidays, or other time the employee is not normally scheduled to work (Example: a 4x10 hour employee travels on a Friday when they work Monday-Thursday). Note that the flex day is the same length as a typical duty day for that employee. Eight hours is just the threshold for earning the day for any employee.

Hourly or part time employees are paid for time up to the maximum of 8 hours per day for time they are on travel status, up to a maximum of 8 hours/day and 40 hours/week (unlike salaried employees, they are paid for travel status since they cannot receive flex or comp time). However, under no circumstances can travel status cause an “overtime” situation, regardless of number of hours traveled.

Note that in both cases, being on travel status (for example) 12 hours in a day does NOT mean an employee is paid for 12 hours in a day. Full time employees would be given credit for one normal duty day, part time employees would be paid a maximum of 8 hours.

## **TRAVEL PROCEDURES SECTION**

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## **TRAVEL PROCEDURES SECTION**

### **SECTION: 3.1 OVERVIEW**

There are two categories of county travel available for reimbursement. Typical Daily Duty travel (often called in-town or daily mileage reimbursement), and Trip Related Travel (often called out-of-town or conference travel).

The true distinction is the nature, not the location, of the travel. Daily Duty Travel may take an employee out of Knox County. And it is possible that a conference may be in Knox County (where the employee may live in another county and stay in Knox County for the conference).

The difference is that Daily Duty Travel is related to recurring, routine (usually just) mileage related to normal daily job duties. Trip-related travel is atypical, often non-recurring, and has different preapproval requirements.

#### **For business trips...**

- ➔ Obtain and fill out Travel Pre-Authorization form (either the Schools version or a 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) Automated travel systems will have separate assigned number ranges to avoid duplication.
- ➔ Some charges often need to be prepaid [i.e. registration, airline, hotel]. These can be prepaid by placing them on the county's travel card. Alternatively, a check request can be made to pay them in advance. A third method is to place them on the employee's personal card. If this method is used, they are reimbursed either when the trip is completed or if necessary reimbursed in advance of travel via a check request.
- ➔ Complete travel (maintaining receipts and getting a paid-in-full hotel receipt). When hotels are booked via third party sites (trivago, hotels.com, etc.) sometimes the completed folio is not available. The traveler should provide whatever documentation is available from the provider.
- ➔ 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 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 typically processed within 4 business days. Employees may opt to have electronic repayment and fill out an EFT authorization form. Checks are separate from the payroll process. Also, the EFT authorization is separate from the one filled out for payroll purposes.
- ➔ Automated travel reimbursement systems will have their own submission process. These will mimic the manual process in all material ways with deviations being authorized in advance by the Senior Director of Finance.

## **TRAVEL PROCEDURES SECTION (continued)**

### **SECTION: 3.1 OVERVIEW (continued)**

#### **For Daily Duty Travel 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 sheet 2 of the TERS (second tab in the 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 either by hand and affix a label, or fill out electronically, then print and attach a label, obtain signatures
- ↗ Submit TERS within 30 days to receive final reimbursement.
- ↗ Reimbursement check is typically processed within 4 business days.
- ↗ Automated travel reimbursement systems will have their own submission process. These will mimic the manual process in all material ways with deviations being authorized in advance by the Director of Finance.

## **TRAVEL PROCEDURES SECTION (continued)**

### **SECTION: 3.2 REIMBURSEMENT DOCUMENTS**

3.2.1 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) Automated systems may assign a unique number without it being a physical label.
- b. The form must show movement and detail of expenses day by day
- c. A separate **TERS** must be completed for each claimant, and each trip.
- d. The **TERS** must be typed or printed in ink (ideally, filled out electronically and printed)
- e. Signatures must either by physical, or created by a system that insures only the person authorized can affix them. (i.e. Docusign, Verisign etc). They should not be stamped or typed on.

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.

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

3.2.3 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.

3.2.4 Expenses claimed in excess of \$20.00, except meals, require that a receipt be submitted with the **TERS**. The following regulations apply:

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. Similarly, prepaid conference registration, travel, or other prepayments need documentation showing the proper amount was applied.

b. Reimbursement for lodging (travel, conference, etc.) paid by the claimant requires the original statement/invoice from the provider and proof of payment. Proof of payment includes a zero dollar balance invoice, or a copy of the credit card receipt/statement. If payment is not indicated on the statement/invoice, an original receipt showing payment is required. (Note: some discount prepaid booking services do not allow a folio to be offered when leaving. The documentation provided by those services will suffice.)

c. Note that even if a payments is made by county travel card, the document previously scanned must be included with the **TERS**.

3.2.5 Additional documentation may be required in the form of an explanatory letter or included on sheet 3 of the **TERS** in the provided space. Explanation should be made for any unusual circumstance or expense that is being claimed. If any of the items on sheet 3 of the **TERS** apply, that sheet must be completed and included.

## **TRAVEL PROCEDURES SECTION (continued)**

### **SECTION: 3.2 REIMBURSEMENT DOCUMENTS (continued)**

- 3.2.6 Meals are paid by per diem method. In the event the department and employee have an agreement, a lesser fixed amount can be documented and reimbursed. Other than this arrangements, meals do not require receipt.
- 3.2.7 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.
- 3.2.8 Reimbursement for fuel for driving a county vehicle out of state requires a copy of PRIOR written authorization from the elected or appointed official. A copy of the communication authorizing out-of-state operation of the county vehicle must be forward to the Risk Management department so they can maintain their reporting on this.

Note that 'out of state travel' refers to destinations out of state. It does not refer to brief state line crossing that may be necessitated by travel to points within the state. (Example: the interstate from Chattanooga to Tullahoma briefly takes you into Georgia)

### **SECTION 3.3 PROCESSING PROCEDURES**

- 3.3.1 All requests for reimbursement for **any** travel-related expense must be recorded on the TERS. This includes, but is not limited to, prepaid or reimbursable payment for:
- ☞ Airfares or other common carrier fares
  - ☞ Convention/conference/seminar/training registration  
[EXCEPTION: when there is a local training that does not require mileage, meals or hotel. This can be expensed without a travel form either by credit card payment or check request form.]
  - ☞ 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)
- 3.3.2 The sheet 2 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.) The totals are then transferred to the front of the TERS used for reimbursement. Put additional form totals in the "all other" column to include in the front sheet totals.
- 3.3.3 "Mileage only" reimbursements are limited only by the space available on the Mileage Trip Log section of sheet 2 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).
- 3.3.4 Valid reimbursements will normally be paid within four days of the date the claim is stamped 'received' in the Department of Finance.

## **TRAVEL PROCEDURES SECTION (continued)**

### **SECTION: 3.3 PROCESSING PROCEDURES (continued)**

- 3.3.5 Each TERS includes all expenses incurred for one person for one trip. In the event one person pays for someone else's expenses, those are noted in the PAYED BY and PAYED FOR sections of the TERS. In the event an expense is shared [a cab, uber ride, toll etc] it can be included on a single form. (since the price doesn't increase because of extra persons) It doesn't have to be split across the travelers like separate room charges or registration would.
- 3.3.6 Requests for prepayment of lodging, tickets, registration (or any other prepayment) must be made via the Knox County Check Request, or placed on the employee's card, or the county travel card. These expenses are recorded on the 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.
- 3.3.7 Expenses must be recorded in the column representing the day they were incurred. Registration is recorded as Day 1.
- 3.3.8 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 (Example: when all charges were paid in advance and no reimbursement is due).
- 3.3.9 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.
- 3.3.10 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.) These repayments must be **made**, not withheld from future earnings.

**TRAVEL PROCEDURES SECTION (continued)**

**SECTION: 3.4 USE OF CREDIT CARDS**

- 3.4.1 The County's Procurement Division has established a county Travel Credit Card (Travel Card). This card can be used by employees once they are authorized and trained to facilitate prepayments, make payments during travel, and quickly pay for NON-FOOD travel expenses for the employee.
- 3.4.2 The County's Procurement Card is NOT intended for travel-related expenses and should not be used for either prepayment or for charging expenses while traveling.
- 3.4.3 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.)
- 3.4.4 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.
- 3.4.5 Employees who charge non-allowable expenses to a credit card are completely liable for the full reimbursement of those expenses.
- 3.4.6 A department can coordinate with the Procurement Card Coordinator to obtain the necessary number of travel cards. This can be a central card for prepayments, or may include additional cards for frequent travelers.

## **TRAVEL PROCEDURES SECTION (continued)**

### **SECTION: 3.5 ERROR HANDLING**

- 3.5.1 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 – A prepayment should be on a check request. A final payment should be on a TERS. Anything else will result in a return.
  - 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. 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 actual odometer or trip meter readings or mileage provided from a web based mileage calculator (Googlemaps, etc.) For county vehicle, fuel tickets are used for reimbursement.
  - 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)

## **MAXIMUM GENERAL REIMBURSEMENT RATES SECTION**

Mileage Rate	Defined by the IRS each January 1 (adopted January 1 by county) *The IRS sometimes adopts a mid-year correction we adopt as well
Hotel Rate	Defined by the Federal GSA rates on the CONUS table. (Adopted Oct 1) *In the unlikely event of international travel, the rate table is provided by the State Department on their overseas rate table.
Meal Rate	Defined by the Federal GSA rates on the CONUS table. (Adopted Oct 1) *In the unlikely event of international travel, the rate table is provided by the State Department on their overseas rate table.
Parking Fee	Actual cost with receipt required for amounts over \$20.00
Ferry/Toll/Lift Ticket etc	Actual cost with receipt required for single amounts over \$20.00
Baggage Handling Tips	\$5.00 per check in/check out
Taxi/Uber driver tip	10% of trip
Baggage / Excess Baggage Fee	As charged by the carrier
Fuel surcharge or other fee Assigned by carrier	As charged by the carrier
Valet Parking (when required)	Actual cost with receipt required for amounts over \$20.00
Event Ticket	Actual cost with receipt required for amounts over \$20.00 *Note this assumes the ticket was required to access the training area, it does not apply to additional charges made for optional entertainment which is not reimbursable
Trip Insurance	Actual amount when pre-approved by supervisor
Optional Travel Life Insurance	NOT reimbursable
Car Rental	Actual amount when pre-approved by supervisor. Note that preapproval of both the vehicle and preferred type of vehicle are supervisor-discretion. Additional expense (sport car upgrade etc.) are the employee's responsibility.

**SAMPLE FORMS SECTION**



**KNOX COUNTY/KNOX COUNTY SCHOOLS  
Travel Expense Reimbursement/Summary**



Preauthorized  
Labels/Numbers go  
here

TERS form eff. 2/1/2021

Trip/Check Req #

Note: Hover mouse over red triangles to review additional information

Traveler's Name	Dandy Dan	Department/School	Records Mgt
Address	2002 Uphill Street	Destination	Nashville
Address		Time/Date Out	1730 5-8-22
City/St/zip	Knoxville TN 37914	Time/Date Return	1400 5-11-22
Vendor #			

Charge To:	Org Code	Obj Code	Amount	
split if	1017920	535500		check if true <input type="checkbox"/>
more than one				check if true <input type="checkbox"/>
				check if true <input type="checkbox"/>

There are exceptions granted on this request  
(detailed page 3) for amount or type of expense

There are items on this request  
(detailed page 3) that require pre-authorization

Purpose of travel

**For out of town travel**

Total expense of One Trip/One person	934.34	auto calc from sheet B
Less Prepaid Expenses, Less Exp paid by other employees, Plus Expenses Paid for other Employees	0.00	auto calc from sheet B
<b>Total Reimbursement Requested</b>	<b>934.34</b>	auto calc from sheet B

**OR**

**For In-Town daily mileage reimbursement**

Total Reimbursement Requested		auto calc from sheet B
-------------------------------	--	------------------------

Date	_____	Traveler	_____
Date	_____	Authorized	_____

Person who filled this out/Call with questions Name \_\_\_\_\_ Phone \_\_\_\_\_



Attach to reimb submission only if this page is not blank

**I am approving the following items which require pre-approval to be reimbursed or allowed**

<input type="text"/>	<input type="text"/>	Rental Car	<input type="checkbox"/>
Director/elected official	date	Rental Insurance	<input type="checkbox"/>
		Taking Car out of state	<input type="checkbox"/>
		Higher than normal lodging	<input type="checkbox"/>
		Internet Charges	<input type="checkbox"/>
		Pre-payment of per diem	<input type="checkbox"/>
		Business Expenses	<input type="checkbox"/>
Specify Other:	<input type="text"/>	Other	<input type="checkbox"/>

**I am approving the following items which are normally not allowed by policy**

<input type="text"/>	<input type="text"/>	Entertainment Expense	<input type="checkbox"/>
Director/elected official	date	Additional Day(s) Travel	<input type="checkbox"/>
		Client Expense	<input type="checkbox"/>
		Upcharge to travel expense	<input type="checkbox"/>
Specify Other:	<input type="text"/>	Other	<input type="checkbox"/>

Type justification for policy exceptions above

**I am agreeing to accept an amount less than would normally be paid by policy.**

<input type="text"/>	<input type="text"/>
Traveller	date

<input type="text"/>	<input type="text"/>	paid an amount described below for me
Traveller	T Number	

<input type="text"/>	<input type="text"/>	I paid an amount described below for them
Traveller	T Number	

Type and amount of payment made for other or by others...

Other unusual circumstances that require explanation:



## TRAVEL AUTHORIZATION REQUEST

**Name:** \_\_\_\_\_

**Department:** \_\_\_\_\_

**Phone number:** \_\_\_\_\_

**Destination:** \_\_\_\_\_

**Date(s) of travel:** \_\_\_\_\_

**Reason for travel:**


**Estimated Cost of Major Expenses:** \_\_\_\_\_

**Registration Fee (if appropriate):** \_\_\_\_\_

**Lodging:** \_\_\_\_\_

**Transportation:** \_\_\_\_\_

\_\_\_\_\_  
**Requesting Signature**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Authorizing Signature  
(Senior Director Level)**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Chief of Staff Signature  
(Out of State Travel Only)**

\_\_\_\_\_  
**Date**