

<b>TENNESSEE STATE BOARD OF EDUCATION</b>		
<b>EXPENSES AND REIMBURSEMENTS</b>		<b>2804</b>
<b>ADOPTED:</b> <b>July 28, 2017</b>	<b>REVISED:</b> <b>May 31, 2019</b>	<b>MONITORING:</b> <b>Review: Annually</b>

Each authorized charter school shall adopt and implement a policy and procedures for expenses and reimbursements and, at minimum, address:<sup>4</sup>

- (1) Responsibilities of school employees (with regard to expenses/reimbursements);
- (2) Guidelines and forms for school employees (with regard to expenses/reimbursements);
- (3) Submission of reimbursement requests;
- (4) Approval and authorization of travel; and
- (5) Other staff expenses.

The school's travel policies and procedures should, at a minimum, include the following:

- (1) Who is entitled to reimbursement;
- (2) Authorization required (including appropriate federal programs supervisor);
- (3) Reimbursement guidelines for mileage, meals or per diem, lodging, airfare, and miscellaneous charges;
- (4) Procedures/forms required for reimbursement;
- (5) Approval of payment (including appropriate federal programs supervisor); and
- (6) With regard to reimbursements using federal dollars:
  - a. The school's travel policies and procedures shall clarify that reimbursements for lodging, food and mileage expenses will only be reimbursed up to the then-current General Services Administration (GSA) reimbursement rates.
  - b. When submitting reimbursement for travel/lodging expenses using federal dollars, the school shall:
    - i. Ensure that the travel requested has already occurred (schools may not submit for reimbursement prior to the date of travel);
    - ii. Include proof of travel (e.g., hotel invoice, boarding pass, rental car invoice, shuttle/cab receipts, etc.);
    - iii. Include proof of expenses (invoice and/or receipt); and
    - iv. Include copy of agenda or related materials (such as registration receipt) if the travel is for a conference or professional development:
      - 1. If requesting reimbursement for conference lodging that exceeds the GSA rate, schools must require submission of a statement outlining the justification for the lodging expense including whether the approved conference rate was used and how staying at the conference hotel maximized efficiency.
  - c. When submitting reimbursement for meal expenses using federal dollars, the school shall:
    - i. Ensure that meals do not exceed the approved GSA per diem schedule;

- ~~ii. Ensure that alcoholic beverages are not included in reimbursable meal expenses; and~~
- ~~iii. Request separate bills for alcoholic beverages and meals (and only submit receipts for meal expenses).~~

~~Additional information regarding travel reimbursements using federal dollars can be found in the State Board's Operating Policies and Procedures for Implementation and Administration of Federal Education Programs document.~~

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Legal References:

~~<sup>2</sup>T.C.A. § 8-26-109; T.C.A. § 49-2-2001(c)~~

Cross References:

~~Tennessee Internal School Uniform  
Accounting Policy Manual; Section 5-18,  
Section 5-20~~