

2804 – Expenses and Reimbursements

ADOPTED: April 9, 2021

REVISED:

MONITORING: Annually

Each authorized charter school shall adopt and implement a policy and procedures for expenses and reimbursements and, at minimum, address:¹

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:
 - 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.
 - When submitting reimbursement for travel/lodging expenses using federal dollars, the school shall:
 - Ensure that the travel requested has already occurred (schools may not submit for reimbursement prior to the date of travel);
 - Include proof of travel (e.g., hotel invoice, boarding pass, rental car invoice, shuttle/cab receipts, etc.);
 - Include proof of expenses (invoice and/or receipt); and
 - Include copy of agenda or related materials (such as registration receipt) if the travel is for a conference or professional development;
 - 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.

- When submitting reimbursement for meal expenses using federal dollars, the school shall:
 - Ensure that meals do not exceed the approved GSA per diem schedule;
 - Ensure that alcoholic beverages are not included in reimbursable meal expenses; and
 - 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 Commission's policies and procedures for the administration of federal programs.

Legal References:

¹T.C.A. § 8-26-109; T.C.A. § 49-2-2001(c)

Cross References:

Tennessee Internal School Funds Manual