



Jackson Public Schools

TRAVEL MANUAL

2019 - 2020

This manual provides the framework on how Jackson Public Schools will administer its travel policy and procedures.

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Resource: *Travel and Entertainment Best Practices*, Mary S. Schaeffer, 2007
State of MS Travel Policy Rules and Regulation, December 2008
State of MS Travel Policy Rules and Regulations, July 2012

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OVERVIEW

This Travel Procedures Manual applies to all Jackson Public Schools employees who incur expenses while engaged in official school district business. Only those expenses that have been incurred while on District business will be reimbursed. District travel and business expense reimbursement procedures meet the IRS definition of reimbursable expense. Expenses that conform to this policy are not reported as taxable income to the individual. Certain expenditures that do not conform to this policy will not be considered reimbursable. Items of a personal nature incurred while traveling shall be carefully segregated from District expenses and are not reimbursable.

All travel related expenses must be made within the ethical and legal limits as defined by District, state and federal guidelines and regulations.

PURPOSE

The purpose of this manual is to provide broad guidelines for official Jackson Public Schools business travel in accordance with applicable regulations and sound business practices.

TRAVEL STATUS

An employee is not in travel status when traveling in the tri-county area (Hinds, Madison and Rankin counties) and shall not received lodging or meal reimbursement. An employee must travel more than 50 miles one way to be eligible for full per diem (lunch only will be reimbursed) or lodging.

OCCUPATIONAL FRAUD

Fraud is the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the District's resources or assets.

Employees (travelers) who intentionally submit fraudulent travel request will be disciplined according to the District's Ethics Policy GBAA.

EXCEPTIONS

The Board of Trustees and the Superintendent of Schools or their designees have sole authority to approve exceptions to provisions of this Manual. Approved exceptions must be explicitly justified as beneficial to both the District and the individual and requires the recommendation of the traveler's supervisor.

EMPLOYEE RESPONSIBILITIES

The following is the responsibility of every traveling employee of the Jackson Public School District:

- Make own hotel reservation when possible.
- Cancel hotel reservations according to hotel's cancellation policy or make necessary changes if travel plans change.
- Cancel registration according to agency's cancellation policy and/or event planner.
- Notify Accounts Payable staff via email of any change in travel plans.
- Verify all travel arrangements are complete ten (10) business days prior to departure date of trip.
- Verify that all expenses being paid or reimbursed are valid and conform to the provisions established in this manual, and understand that requests lacking required funds, next-level supervisor approval and supporting documentation will not be processed or reimbursed.
- Ensure that expenses submitted for reimbursement have not been previously paid through a travel reimbursement request or by an outside organization.
- Obtain appropriate approval signatures. An employee shall not approve his/her own expenses. In addition, any subordinate within the direct reporting structure of the individual requesting the expenditure or reimbursement may not grant approvals.
- Submit all travel-related requests at least 30 days prior to travel date. All requests shall be submitted complete.
- Submit all reimbursement requests (with supporting documentation) related to his/her travel within 30 days of completion of travel. The employee incurring expenses may delegate the responsibility for preparation of the appropriate forms but will always retain accountability for ensuring all travel expenses are in accordance with policies and procedures of the District. Adjustments for per diem will not be made after check has been processed.
- Submit all receipts with reimbursement request if expense was incurred using personal credit card or "out-of-pocket." Food receipts are optional.
- On File with Accounts Payable Department an updated authorization direct deposit info

SUPERVISORS RESPONSIBILITIES

Individuals authorized to approve travel or business expenditures of other employees shall administer these guidelines. Expenses that appear to be excessive or unusual in relation to the nature of the business travel shall be investigated prior to approval. Explanation of any such expenditure must be included before submission to Accounts Payable.

Transactions and forms related to travel or business expenses must be approved by next-level supervisor. The authorized approver is responsible for verifying the purpose of the expense is valid and directly related to official school business.

Reimbursement requests or travel-related payment requests (TRF and TRR forms) submitted for approval should be reviewed and approved within five (5) business days. The final person approving should forward the approved travel reimbursement requests or travel-related payment requests to the next administrative level (see Levels of Authorization below). The employee should be informed that his or her request has been submitted to Accounts Payable.

Levels of Authorization:

1. Immediate supervisor (building principal must approve building level employees)
2. Funding Source (department head of the source of funds – Title 1, Exceptional Ed, etc.)
3. Assistant Superintendent (appropriate assistant superintendent for your school level – elementary, middle or high)
4. Deputy or Associate Superintendent (school level staff must be approved by the Associate Supt., non-school level Instruction Division staff must be approved by Deputy Supt for Instruction and all Operations Division staff must be approved by Deputy Supt for Operation)
5. Jackson Public School's Superintendent of the School District has the final level of approval for all travel request forms

Verify the validity of the business trip and guarantee funds are available to cover all expenses related to that trip.

Approve and submit all necessary forms and supporting documentation to the Accounts Payable Dept.

Submit forms to appropriate department(s) for secondary approval if necessary (supervisor of department financing the trip).

ACCOUNTS PAYABLE RESPONSIBILITIES

The Accounts Payable staff is responsible for reviewing all approved travel-related requests and for investigating all policy and procedure noncompliance. All reimbursement requests related to travel must be sent to the Accounts Payable Dept within thirty (30) days of completion of trip. Accounts Payable staff must verify that expenses are reasonable.

- Review all requests for travel related expenses (registration, airline, hotel and reimbursements). Uniformly administer all travel policies and procedures.
- Inform all travelers (via email) when registration has been paid.
- Book all airline tickets.
- Make hotel reservations for traveler upon request
- Make rental vehicle reservation as request
- Email airline electronic itinerary and hotel information to traveler at least seven (7) working days prior to departure date.
- Verify information contained on reimbursement request matches the accompanying supporting documentation and is in accordance with policies and procedures.
- Verify expenses conform to any requirements imposed by the IRS.
- Verify expenses are charged to proper object code.
- Verify expenses have been reviewed/approved by next-level supervisor.

ELIGIBLE TRAVEL EXPENSES

The following types of expenses, if reasonable and necessary, for district purposes and if properly documented are examples of expenses that may be payable or reimbursable as defined in this manual:

- Air and rail travel – all air and rail tickets for JPS travelers are purchased by Accounts Payable travel staff. Changes or cancellation penalties imposed by the airline/rail if due to demands made by JPS and not personal reasons (supporting documentation must accompany to the Travel Reimbursement Request form).
- Car rental and gasoline for rental vehicles; NO mileage reimbursed with a rental as miles are free.
- Ground transportation including taxi and public transportation fares, mileage for personal vehicles, and parking fees.
- Meals while on official JPS business with overnight hotel stay. JPS does not reimburse taxable meals—meals for day travel only.
- Registration and fees for attendance at approved conferences and seminars.

- Taxes associated with transportation, lodging and meals only.
- Travel to and from airport calculated at the rate per mile established by the Dept of Finance and Administration (but not more than the cost of other available means of transportation.)

INELIGIBLE TRAVEL EXPENSES

The District will not reimburse the following expenses:

- Personal grooming services such as barbers, hairdressers and shoe shines
- Car rental insurance purchased for domestic travel
- Meals without an overnight stay
- Childcare
- Membership to private clubs
- Fees for frequent flyer programs and other similar awards for hotels and car rentals
- Fitness and recreational fees, including massages and saunas
- Laundry and dry cleaning expenses
- In-room movies
- Theatre or other tourist attractions and sightseeing
- Parking for personal trips (malls, restaurants, sporting events, etc)
- Transportation for personal trips (shopping, sightseeing, restaurants, etc.)
- Insurance cost such as life insurance, flight insurance, personal automobile insurance and baggage insurance
- Lost baggage
- Lost or theft of personal funds, personal property or airline tickets
- “No show” charges for hotel or car service
- Parking tickets or traffic violations
- Personal automobile repairs
- Personal credit card annual or late fees
- Personal telephone charges
- Pet care
- Upgrades (air, hotel, rental car, etc.)
- Spouse or guest travel
- Liquor/Alcoholic beverages
- Limousine service unless no other more cost-effective mode of transportation exists
- Retail purchases of supplies, book, etc. (items must be purchased with a purchase order)
- Overweight baggage

RECEIPTS

JPS policy requires original, unaltered receipts for all expenditures except food and tips. All other non-meal expenses require dated, unaltered original receipts. Receipts must be submitted when requesting reimbursement of travel expenses after travel ending date.

Hotel receipts must accompany all travel reimbursement requests – including prepaid lodging by JPS and other agencies before Accounts Payable staff processes the reimbursement. The receipt must show check-in and check-out dates.

An **itemized hotel folio** must accompany the travel reimbursement request if such lodging was paid by traveler or by JPS.

An **express check-out receipt** is acceptable and must accompany the travel reimbursement request if such lodging was paid by any other entity.

CASH ADVANCES

Jackson Public Schools does not offer cash advances.

AIRLINE SERVICES

All domestic and international air travel must be in Coach or equivalent class. Any upgrades are the sole financial obligations of the traveler. All tickets (purchased by JPS or reimbursed to the traveler by JPS) belong to Jackson Public Schools.

All tickets are booked electronically by Accounts Payable Department's staff member(s).

Request to purchase an airline ticket must be submitted on the Travel Request Form (TRF) at least 15 working days prior to departure date. Desired flight times must be indicated on request along with any special instructions. The lowest available airfare and best available flight will be booked for all travelers. The traveler must include a copy of his or her airline itinerary when submitting the travel reimbursement form. If airline accommodation has been made and the traveler decides to use another transportation method, JPS is only responsible for the difference in price and or miles upon requesting reimbursement.

Also, see section on "Use of Personal Automobile."

DENIED BOARDING COMPENSATION

Airlines occasionally offer free tickets or cash allowances to compensate travelers for delays and inconveniences due to overbooking, flight cancellations, changes of equipment and etc. Travelers may volunteer for denied boarding compensation only if the delay in their trip will not result in any interruption of business or any additional cost. In these cases, the employee is free to keep the compensation.

UNUSED/VOIDED TICKETS

Unused air or rail tickets or flight coupons must never be discarded or destroyed as these documents may have cash value.

All tickets are issued electronically and tracked with an online system in the AP Department.

Converting unused tickets to tickets for personal use will be considered occupational fraud.

AIRLINE PENALTY FARES

Airline penalty fares may be utilized when needed. The Accounts Payable Dept will honor reimbursement requests for penalty fares and administrative fees when business circumstances require that schedules are changed or canceled. Such tickets are non-transferable. Although the ticket is issued in the employee's name, the ticket belongs to the District.

Most carriers require that changes be made and re-ticketed on or before the departure date of each ticketed flight. You may be able to exchange the return portion for a fee. The carriers may also charge a fee for customers who standby for an alternate flight on his or her ticketed day of departure. Check with the airline for more information. A receipt for any fees charged should be attached to the Travel Reimbursement Request for reimbursement.

To obtain the lowest possible penalty fare, airline travel should be booked as far in advance as possible.

Where the employee is required to go a day early to qualify for a low-priced penalty airfare, the state will pay the additional lodging and meal expenses not to exceed the amount of savings in the airfare.

FREQUENT FLYER PROGRAM AWARDS

Any bonus or promotional gratuity received as a gratuity as a result of official JPS travel shall be used to offset or reduce the cost of subsequent official JPS travel. Under no circumstances can the traveler keep a bonus or other promotional gratuity so earned for his own personal use. As sufficient mileage, earned as a result of state-paid travel, is accumulated, free ticket coupons will be applied for and used to offset official JPS travel costs.

RENTAL CARS

The District has entered into a contract with Enterprise Rental. Prior to renting a vehicle, please call Accounts Payable Travel Analyst at 601-960-8899 for assistance. The District will reimburse travelers for the cost of renting a mid-size, intermediate or compact car with prior approval. The State of MS has discount rates available (www.dfa.state.ms.us/purchasing/travel). Mileage is not reimbursed for rental vehicles, although the cost of gasoline may be reimbursed.

- Travelers should rent car to their destination when driving is more cost-effective than other means of transportation.
- When picking up a rental car, traveler should check with rental car agent for any promotional rates, last-minute specials or free upgrades.
- The physical condition of the rental vehicle should be inspected prior to leaving the rental lot. Any damage found should be reported to the car rental agency before the vehicle is

accepted. Damage should be documented on the car rental agreement to avoid possible dispute over damages for which the company is not responsible.

- Original rental receipts and any associated gasoline receipts must be submitted with travel reimbursement request.
- Employee will not be reimbursed for traffic citations they receive while on District business.
- Travelers are responsible for canceling rental car reservations if travel plans change.

GROUND TRANSPORTATION

Taxi, bus, subway, or shuttle fares will be reimbursed at actual cost with original receipts. Receipts should include company name, date, destination and amount. Employees traveling to the same location should share ground transportation to and from the airport whenever possible.

Local car services may be used if it is the most economical form of transportation.

Limousine or car services should be used only when a justifiable, valid business reasons preclude the use of more economical mode of transportation.

Accounts Payable will reserve Shuttle Services to and from the Airport when request.

USE OF PERSONAL AUTOMOBILE

A privately owned vehicle may be used for business travel provided the vehicle is insured by the private owner and the individual using such a vehicle has a valid operator's license. It is expressly understood that while using a privately owned vehicle, the operator assumes all responsibility for accidents to the extent of the operator's insurance coverage.

The District will pay a standard rate per mile for official travel by private automobile based on the actual **driving distance by the shortest, most direct, practical route.** Under normal circumstances, mileage is computed from the traveler's normal worksite to the destination and return to the traveler's normal worksite (excluding weekend travel).

Currently, reimbursement is at the rate of .58 cents per mile. This rate will adjust as the federal government adjusts its rate, typically the first of the calendar year

When two or more JPS employees travel in one private vehicle, only one travel expense at the authorized reimbursement rate per mile shall be allowed. The person claiming reimbursement shall report the names of other JPS employee passengers.

Employees may not request reimbursement for gasoline as this is covered by the mileage rate.

Travelers using a privately owned vehicle to travel out of state on official JPS business will be reimbursed mileage at the most economical mode of transportation - normally the lowest airfare. A comparison will be made between driving vs. airfare. Please use the Optimizer excel info locate on the intranet under Forms & Docs

HOTELS

Employees should always select a hotel that is the most economical for their business trip if it is not one of the preferred hotels.

When traveling to a conference or seminar, it is appropriate to stay at the hotel hosting the conference or seminar, assuming that the daily rate is not unreasonably expensive relative to other alternatives.

Or if an employee chose to stay with relatives, he or she will be reimbursed for meals but must have prior approval from supervisor and attach a copy to travel reimbursement request.

LODGING RECEIPTS

All lodging receipts are required prior to reimbursement being processed. Meals and incidentals on lodging receipts must be itemized separately. A lodging receipt must include all of the following information:

- Name and location of the lodging establishment
- Dates of stay
- Itemized charges for lodging, meals, telephone calls, in-room movies, etc.

Employees are encouraged to use their own cell phones for all calls. Travelers are discouraged from using phones in their hotel rooms, except in cases of emergency. Administrators who are traveling are provided an alternate number to call the District.

Receipts for **all lodging** are always required regardless of funding source (see section on Receipts).

MEALS AND INCIDENTAL (For Employee Only)

The District will reimburse travelers for allowable meal costs incurred during District related travel.

Traveler can get reimbursed either on a per diem basis or 25% above per diem with receipts.

The District will reimburse travelers for meals on the days of travel to and from the destination. The employee's departure and return time will determine whether a meal occurred during the period of travel and may be reimbursed one-half the per diem rate on those days.

Per Diem – per diem allowances includes meals and tips for food service handlers at restaurants. Meals must be itemized separately. Receipts and related documentation are not required when requesting reimbursement for meals using the per diem option. The allowable per diem depends on the location of the travel. The District base their allowable per diem rate on the rate set by the Dept. of Finance and Administration and Federal Register.

25% Above Per Diem - Employee will be reimbursed no more than 25% (accordance with JPS Policy DID) above the per diem rate for the traveler's meeting location. Receipts for meals in excess of the per diem must be attached to the Travel Reimbursement Request (TRR) form. The 25% above per diem will not be reimbursed if original, unaltered receipts are not attached to the travel reimbursement request. Adjustments to travelers per diem will not be made after check has been processed if receipts were not attached to the original reimbursement request.

EXPENSES FOR MEALS FOR OTHERS

Employees are *not reimbursed for paying for meals for others*. A traveler may not submit a per diem request for a meal if his/her meal was included in a group bill paid by another agency.

Gratitudes should be shown on a credit card receipt or food receipt. Food receipts must show name of establishment and itemized list of purchased items.

ALTERNATE TRAVELER

Employees traveling on behalf of another JPS employee must first submit all necessary forms related to the trip. The Accounts Payable staff must be notified via email of the substitution. New arrangements will be made to accommodate the new traveler when necessary.

CHANGE OF TRAVEL PLANS

The Accounts Payable staff must be notified via email of any change in traveler's plans. The traveler will be responsible for any expenses incurred when travel plans change for personal reasons.

Traveler is responsible for canceling hotel reservation and registration within that entity's cancellation period. Traveler must notify Accounts Payable staff via email of flight cancellations.

TRAVEL EXPENSE OF SPOUSE/PERSONAL GUEST

The expenses of a spouse, family member or guest accompanying the business traveler are not reimbursable.

ENTERTAINMENT

Entertainment expenses are not reimbursable by the District; this includes but not limited to:

- Sporting event tickets
- Concert and theater tickets
- Transportation to/from the event
- Meals and beverages consumed at the event

If there are any questions as to whether an expense is appropriate, inquire before the event rather than after.

NON-TRAVEL BUSINESS EXPENSES

Non-travel related expenses incurred during travel will not be reimbursed by the District.

- Retail purchases of supplies, books, etc.
- Expenses incurred on behalf of others.

WHOM TO CALL WITH QUESTIONS

If you have travel-related questions, you may contact persons listed below during normal business hours:

- Accounts Payable staff member
- Executive Director of Finance
- Chief Financial Officer

AFTER-HOURS TRAVEL

Traveler should be prepared to handle any emergencies occurring while traveling after the normal JPS work hours. Notify the Accounts Payable staff the next business day for assistance in resolving JPS travel-related matters.

NON-COMPLIANCE

Travel expenses that fall outside the procedures listed in this manual will not be reimbursed.

TRAVEL FORMS

All travel forms are available on the intranet.

1. Accounts Payable Check Request – used to request payments for registration
2. Travel Request Form (TRF) – used to request transportation and lodging
3. Travel Reimbursement Request – used to request reimbursement for travel-related expenses after completion of trip.
4. In-District Mileage – used to request mileage reimbursement for travel within the metro area when using a personal vehicle.

ANNUAL TRAVELERS REMINDER

To Travelers for Jackson Public School District:

As the District approaches the travel season, it has become necessary to remind travelers of their responsibility to this district and Accounts Payable's obligation regarding travel. Listed below is a summary of the District's travel requirements. For additional information, please review the online copy of the Travel Manual at http://intranet.jackson.k12.ms.us/files_docs/travel_manual.pdf.

Traveler Responsibility/Accountability:

- 1) Submit Travel Request Form (TRF) fifteen (15) business days prior to trip (conference, training, seminars, workshops, etc.,) with all documentation and approval complete. Please note that when the TRFs' are not received in a timely manner, then the Accounts Payable Department may not be able to make travel arrangements such as lodging and airline. This means traveler will need to make his or her own travel arrangements. If this occurs reimbursement will be made after the completion of the trip and supporting documentation is presented to Accounts Payable.
- 2) Any changes to the traveler's TRF must be approved by the funding department and supervisor in writing. No changes will be made without this approval.
- 3) When changes or cancellations are needed or required, it is the traveler's responsibility to do so. With supervisor and funding source approval, then AP will assist with the change.
- 4) If travel arrangements are changed because of a non-District related event, the traveler will be responsible for reimbursing the District for any cost and fees associated with their pre-payments. Any changes that results in additional fees must be approved by the funding source and the traveler's supervisor. When the cancellation processes are not followed, then any costs incurred becomes the responsibility of the traveler.
- 5) Any unusual requests for travel arrangement must have prior approval—such as renting a vehicle, paying for internet access, purchasing goods/items at a conference, etc.,

- 6) The TRF must have a valid budget string with the funds available prior to Accounts Payable making travel arrangements.
- 7) Travelers must attach a copy of the conference/training/workshop/seminar brochure or information sheet. It will list the city & state; dates of the conference, host hotel, registration fees, and overflow hotel if applicable
- 8) ***Please*** contact Accounts Payable two (2) weeks in advance of traveling for accommodations arrangement for an upcoming trip. This will confirm if all required paperwork and approval has been received by the Business Office and that travel arrangements have been made.
- 9) ***Please*** be patient with Accounts Payable Travel Analyst as only one person processes travel for the entire district.

Accounts Payable (AP) Responsibility/Accountability:

- 1) The Accounts Payable Department will process all requests that have been received within the fifteen (15) business days of the conference/training/seminar/workshop date. Any requests received that are not within this timeframe may become the responsibility of the traveler to make and request reimbursement upon return of travel. AP process travel on a first come, first serve basis.
- 2) If TRFs must be returned because of an invalid budget string, AP will expedite it quickly so that the travel arrangement may be made for traveler.
- 3) If the TRF does not have the traveler, supervisor, and funding source signature, it will be returned prior to making *any* travel arrangement.
- 4) All travelers are required to use the revised TRF form.
- 5) AP staff is responsible for pre-auditing the TRF as it relates to the travel policy of this district and procedural noncompliance.
- 6) AP will process TRFs in a timely manner and will notify travelers of his or her travel arrangements/accommodations.
- 7) AP will follow the established policies, procedures, processes by the District and all other governmental entities.