

# TRAVEL PROCEDURES MANUAL



## **General Guidelines**

Payments for travel must be made to vendors outside of the school district when possible. This ensures that the proper authorizations have been obtained prior to travel as well as provide internal controls for expenses.

Employees may be reimbursed for registration fees, hotel, and rental vehicles only if it has been proven to the satisfaction of the School Business Manager that the vendor will not accept a school check or if it meets the requirements of Emergency Travel and has been board approved.

Employees wishing to travel should use due diligence in planning their travel in advance to comply with board policies.

Purchase requisitions for expenses related to travel which require board approval shall not be approved prior to board approval.

The Jackson County School District will not pay sales tax for lodging in any state in which it holds sales tax exemption. Please check with the Business Office for questions regarding sales tax exemption.

A Travel Return Checklist Form with appropriate supporting documentation must be submitted by each employee for all travel requiring board approval.

## **Virtual Conferences**

JCSD employees may attend virtual conferences with the permission of their immediate supervisor. Payment of registration fees may be arranged through a purchase order. The invoice may be signed by the employee's supervisor, which provides proof of permission to attend the conference. If the vendor does not provide an invoice, a registration confirmation showing the price of attendance may be substituted. This invoice shall be placed on the open claims docket to be approved by the board at its next regularly scheduled meeting.

## LOCAL TRAVEL

Travel within those counties considered to be Local, but requires an overnight stay, must use the procedures of Non-Local Travel. In order to be eligible for overnight lodging in areas considered as Local, the employee must travel a distance greater than 75 miles one way.<sup>1</sup>

### **Local Travel—Mileage Reimbursements**

Mileage shall be recorded using the Local Mileage Reimbursement Form along with mileage verification through Google Maps, MapQuest, or similar mapping platform. If leaving from work, mileage starts from the employee's primary work site. If leaving from home, mileage starts from employee's primary work site or home (whichever is lesser). These documents shall be submitted to the employee's immediate supervisor for approval.

Mileage from one school site to another shall use the Inner District Travel Mileage Rate for recording mileage.

The Local Mileage Reimbursement Form and mileage verification shall be submitted to the Business Office to be placed on the open claims docket to be approved by the board at its next regularly scheduled meeting.

### **Local Travel—Fuel Reimbursements**

A purchase order payable to the employee shall be generated prior to travel. Upon return from travel, the employee shall submit the Travel & Expense Voucher and receipts for expenses incurred.

The Travel & Expense Voucher and Prepaid Check Request Form will be submitted to the Business Office to be paid during the next prepaid check run.

If only the Travel & Expense Voucher is submitted, the claim will be added to the next board docket.

### **Local Travel—Payment of Registration Fees**

Payment of registration fees must be paid by the district directly to the vendor through a purchase order.

Method 1: A purchase order is created prior to travel. The invoice is signed by the employee's supervisor, which provides proof of permission to attend the conference. If the vendor does not provide an invoice, a registration confirmation showing the price of attendance may be substituted. This invoice shall be placed on the open claims docket for approval by the board at its next regularly scheduled meeting.

Method 2: A Travel Request Form is approved by the school board. Upon approval, a purchase order is created. The Travel Request Form with Board Approved Stamp must accompany the requisition. The

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<sup>1</sup> Source: State of Mississippi Department of Education Employee Procedures Manual

invoice is signed by the employee's supervisor, which provides proof of permission to attend the conference. If the vendor does not provide an invoice, a registration confirmation showing the price of attendance may be substituted. After attaching the Travel Request Form with Board Approved Stamp and the Prepaid Check Request Form to the purchase order, the invoice will be added to the next prepaid check run.

## NON-LOCAL TRAVEL

A Travel Request Form must be completed and approved by the school board prior to the travel taking place.

### **Non-Local Travel—Payment of Registration Fees**

Payment of registration fees must be paid by the district directly to the vendor through a purchase order. The Travel Request Form with Board Approved Stamp must accompany the requisition. The invoice may be signed by the employee. If the vendor does not provide an invoice, a registration confirmation showing the price of attendance may be substituted.

The invoice and Prepaid Check Request Form will be submitted to the business to be paid during the next prepaid check run.

If only the invoice is submitted, it shall be added to the next board docket.

### **Non-Local Travel—Payment of Hotel**

Payment of hotel must be paid by the district directly to the vendor through a purchase order. The Travel Request Form with Board Approved Stamp must accompany the requisition. The invoice may be signed by the employee. If the vendor does not provide an invoice, registration or confirmation of reservation with pricing showing no sales tax is being paid. All quotes for hotels shall include local taxes, occupancy taxes, resort fees, and any other applicable taxes and/or fees. The Jackson County School District will not pay sales tax in any state in which it holds sales tax exemption. Please check with the Business Office for questions regarding sales tax exemption.

If more than one employee is traveling to the same destination, the lowest cost accommodation will set the ceiling for payment, unless the board has approved a justification for the discrepancy.

The invoice (or registration/confirmation) and Prepaid Check Request Form will be submitted to the business to be paid during the next prepaid check run.

If only the invoice (or registration/confirmation) is submitted, it shall be added to the next board docket.

### **Non-Local Travel—Payment of Rental Vehicle**

Payment of rental vehicles must be paid by the district directly to the vendor through a purchase order. The Travel Request Form with Board Approved Stamp must accompany the requisition. The requisitioner must provide documents of cost comparison (two quotes) on the most economical rental vehicle selected. The invoice may be signed by the employee.

The invoice (or registration/confirmation) and Prepaid Check Request Form will be submitted to the business office to be paid during the next prepaid check run.

If only the invoice (or registration/confirmation) is submitted, it shall be added to the next board docket.

### **Non-local Travel—Airfare Reimbursements**

A purchase order payable to the employee shall be generated prior to travel. The Travel Request Form with Board Approved Stamp must accompany the requisition. The requisitioner must provide documents of cost comparison (two quotes) indicating a minimum of two fares and the most economical rate was selected.

Upon payment of the fare, the employee will submit the Travel & Expense Voucher, receipts, and Prepaid Check Request Form for expenses incurred to the Business Office to be paid during the next prepaid check run.

If only the Travel & Expense Voucher and receipts are submitted, the claim will be added to the next board docket.

### **Non-local Travel—Fuel Reimbursements**

A purchase order payable to the employee shall be generated prior to travel. The Travel Request Form with Board Approved Stamp must accompany the requisition. Upon return from travel, the employee shall submit the Travel & Expense Voucher and receipts for expenses incurred.

The Travel & Expense Voucher, receipts, and Prepaid Check Request Form will be submitted to the Business Office to be paid during the next prepaid check run.

If only the Travel & Expense Voucher and receipts are submitted, the claim will be added to the next board docket.

### **Non-local Travel—Mileage Reimbursements**

Upon return from travel, the employee shall submit the Travel & Expense Voucher indicating total mileage traveled, mileage reimbursement rate, and total mileage reimbursement, along with mileage verification through Google Maps, MapQuest, or similar mapping platform. If leaving from work, mileage starts from the employee's primary work site. If leaving from home, mileage starts from employee's primary work site or home (whichever is lesser).

The Travel & Expense Voucher and mileage verification will be submitted to the Business Office to be placed on the open claims docket for approval by the board at its next regularly scheduled meeting.

### **Non-local Travel—Meals (overnight stay required)**

Upon return from travel, the employee shall submit the Travel & Expense Voucher indicating total costs for meals along with the Itemized Meal Expense Form with receipts attached. Receipts must be itemized, showing all items purchased. No receipts with alcoholic beverages included shall be accepted. Note that

tips for meals are limited to not more than 20% of the pre-tax total and count towards the DFA daily limit for meals.

The Travel & Expense Voucher, receipts, and the Itemized Meal Expense Form will be submitted to the Business Office to be placed on the open claims docket for approval by the board at its next regularly scheduled meeting.

### **Non-local Travel—Taxi, Shuttle, or other transportation and other expenses**

Upon return from travel, the employee shall submit the Travel & Expense Voucher indicating total costs with receipts attached. Tips for transportation shall not exceed 20% of the cost of the fare.

The Travel & Expense Voucher will be submitted to the Business Office to be placed on the open claims docket for approval by the board at its next regularly scheduled meeting.

### **Non-local Travel—Other Expenses**

Upon return from travel, the employee shall submit the Travel & Expense Voucher indicating total costs with receipts attached.

The Travel & Expense Voucher will be submitted to the Business Office to be placed on the open claims docket for approval by the board at its next regularly scheduled meeting.



## MHSAA TRAVEL

MHSAA Travel involving only employees shall be considered local or non-local travel as appropriate by destination and follow the above procedures accordingly.

Expenses related to travel incurred for scheduled athletic activities (as sanctioned by MHSAA) may be made prior to board approval (per Policy DK—Student Activities). Examples of such expenses are: Entry fees, hotel, meals, and vehicle rental.

### **MHSAA—Payment of Registration Fees**

Payment of registration fees must be paid by the district directly to the vendor through a purchase order. The promotional flyer, posting on school district website, or similar documentation noting the event, the cost, and the vendor must be attached to the requisition.

The invoice (or registration/confirmation) and Prepaid Check Request Form will be submitted to the business office to be paid during the next prepaid check run.

If only the invoice (or registration/confirmation) is submitted, it shall be added to the next board docket.

### **MHSAA—Payment of Hotel**

Payment of hotel must be paid by the district directly to the vendor through a purchase order. The invoice may be signed by the employee. If the vendor does not provide an invoice, registration or confirmation of reservation with pricing showing no sales tax is being paid. All quotes for hotels shall include local taxes, occupancy taxes, resort fees, and any other applicable taxes and/or fees. The Jackson County School District will not pay sales tax in any state in which it holds sales tax exemption. Please check with the Business Office for questions regarding sales tax exemption.

The Prepaid Check Request will be added to the next prepaid check run.

### **MHSAA—Payment of Rental Vehicle**

Payment of rental vehicles must be paid by the district directly to the vendor through a purchase order. The requisitioner must provide documents of cost comparison (two quotes) on the most economical rental vehicle selected. The invoice may be signed by the employee.

The invoice (or registration/confirmation) and Prepaid Check Request Form will be submitted to the business office to be paid during the next prepaid check run.

If only the invoice (or registration/confirmation) is submitted, it shall be added to the next board docket.

### **MHSAA—Fuel Reimbursements**

A purchase order payable to the employee shall be generated prior to travel. Upon return from travel, the employee shall submit the Prepaid Check Request and receipts for expenses incurred.

The Prepaid Check Request will be added to the next prepaid check run.

If only the receipt(s) are submitted, the claim will be added to the next board docket.

### **MHSAA—Mileage Reimbursements**

Upon return from travel, the employee shall submit the Local Mileage Reimbursement Form indicating total mileage traveled, mileage reimbursement rate, and total mileage reimbursement, along with mileage verification through Google Maps, MapQuest, or similar mapping platform.

The Local Mileage Reimbursement Form and mileage verification will be submitted to the Business Office to be added to the next prepaid check run.

### **MHSAA—Meals**

Pre-Payment for meals can be made through a purchase order payable to the athletic coach. The Prepaid Check Request must accompany the requisition.

Tips for meals are limited to not more than 20% of the pre-tax total.

The Prepaid Check Request will be added to the next prepaid check run.

Upon return from travel, the employee shall submit copies of all receipts for meals along with either cash or a personal check for the balance of the meal check.

## SCHOOL FIELD TRIPS

School Field Trips that require an overnight stay must be board approved prior to travel occurring and must follow the guidelines outline under Non-Local Travel for Hotels, Rental Vehicles, Fuel/Mileage Reimbursements, and other expenses not listed below.

### **School Field Trips—Payment of Registration Fees**

Payment of registration fees must be paid by the district directly to the vendor through a purchase order. A quote, price guide or similar documentation must accompany the requisition. In the line item description, indicate whether or not the vendor will accept a purchase order.

If the vendor will not accept a purchase order, the Prepaid Check Request must accompany the requisition. The Prepaid Check Request will be added to the next prepaid check run.

If the vendor will accept a purchase order, submit the invoice with the school principal's signature to the Business Office to be placed on the open claims docket for approval by the board at its next regularly scheduled meeting.

### **School Field Trips—Meals**

Pre-Payment for meals can be made through a purchase order payable to the field trip sponsor. The Prepaid Check Request must accompany the requisition.

Tips for meals are limited to not more than 20% of the pre-tax total.

The Prepaid Check Request will be added to the next prepaid check run.

Upon return from travel, the employee shall submit copies of all receipts for meals along with either cash or a personal check for the balance of the meal check.

### **School Field Trips—Airfare Reimbursements**

A purchase order payable to the employee shall be generated prior to travel. The Travel Request Form with Board Approved Stamp must accompany the requisition. The requisitioner must provide documents of cost comparison (two quotes) indicating a minimum of two fares and the most economical rate was selected.

Upon payment of the fare, the employee will submit the Travel & Expense Voucher, receipts, and Prepaid Check Request Form and receipts for expenses incurred to the Business Office to be paid during the next prepaid check run.

If only the Travel & Expense Voucher is submitted, the claim will be added to the next board docket.

**School Field Trips—“Misc. Expenses”**

This category for field trips includes other expenses known to be incurred during the course of the field trip. This can include souvenirs and the like for the students<sup>2</sup>.

Pre-Payment for meals can be made through a purchase order payable to the field trip sponsor. The Prepaid Check Request must accompany the requisition.

The Prepaid Check Request will be added to the next prepaid check run.

Upon return from travel, the employee shall submit copies of all receipts along with either cash or a personal check for the balance of the meal check.

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<sup>2</sup> Per Policy DK and Miss. Code Ann. § 37-7-301

## EMERGENCY TRAVEL

In the event of a bona fide emergency, such that proper travel authorizations cannot be obtained in a timely manner, the employee requesting reimbursement must submit an Emergency Travel Authorization Form, a Travel Request Form, and supporting documentation for approval by the board before any reimbursements can be made.

Post travel approval that does not meet these criteria shall not be submitted to the board for approval.

Upon approval, the school or department bookkeeper shall issue a purchase requisition payable to the employee, with the Emergency Travel Authorization Form with Board Approved Stamp and all required documentation in each section of the Travel & Expense Voucher attached to the requisition. The claim shall be placed on the open claims docket for approval by the board at its next regularly scheduled meeting.

## TRAVEL SETTLEMENT

### **Deadlines**

#### LOCAL TRAVEL

All local travel requiring only mileage or fuel reimbursement shall be settled within 45 calendar days upon return from travel.

All local travel requiring payment for Registration Fees, Hotel, and/or Meals shall be settled within 10 working days upon return from travel.

#### NON-LOCAL TRAVEL

All non-local travel shall be settled within 10 working days upon return from travel.

#### MHSAA TRAVEL

All MHSAA travel shall be settled within 5 working days upon return from travel.

#### SCHOOL FIELD TRIP TRAVEL

All School Field Trip travel shall be settled within 5 working days upon return from travel.

Copies of Receipts shall be uploaded to the appropriate purchase order within 30 calendar days of return from travel.

**Travel Settlement Verification—Division of Responsibilities**

It shall be the responsibility of the Purchasing Agent to verify settlement of all Local and Non-local travel within the stated deadlines.

It shall be the responsibility of the Activities Bookkeeper to verify settlement of all MHSAA and School Field Trip travel within the stated deadlines.

#### WHEN A VENDOR WILL NOT ACCEPT A SCHOOL CHECK

If it has been documented to the satisfaction of the Business Manager or designee that a vendor will not accept a school check, (example: an email from the vendor prior to travel) the employee may choose to pay the cost of attendance and submit a claim for reimbursement using the Travel & Expense Voucher with receipts attached.

A purchase order payable to the employee shall be generated prior to travel. The Travel Request Form with Board Approved Stamp must accompany the requisition.

Upon payment of the invoice, the employee will submit the Travel & Expense Voucher and receipts for expenses incurred to the Business Office.

If the Prepaid Check Request Form is submitted, the employee will be reimbursed on the next prepaid check run. Otherwise, the reimbursement will be added to the next board docket.



## MILEAGE REIMBURSEMENTS

Employees traveling on official school business in their personal automobile will be reimbursed at the mileage reimbursement rate allowable to federal employees for the use of a privately-owned vehicle while on official travel.<sup>3</sup>

Mileage rates are currently published on the U.S. General Services Administration website at [gsa.gov/mileage](https://gsa.gov/mileage).

For purposes of determining the reimbursement rate if a government-furnished automobile (GFA) is or is not available, for every three persons, or fraction thereof, one person may claim the higher reimbursement rate.

All travel, other than inner district travel, requires mileage verification through Google Maps, MapQuest, or similar mapping platform.

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<sup>3</sup> [Miss. Code Ann. § 25-3-41\(1\)](#)

## NOTES REGARDING TRAVEL

All employee travel reimbursements shall be paid via direct deposit into the same account as the employee's primary bank for payroll purposes.<sup>4</sup>

Employees using school vehicles for official school business may be reimbursed for fuel expenses incurred upon return, submission of receipts, and approval of the Assistant Superintendent. These reimbursements may be made prior to board approval.

Purchase orders for fuel reimbursement must identify the vehicle being used on the requisition using the line item description. Buses may be identified as School Bus; all other vehicles by the following naming convention: Attendance Center—Vehicle Description (*ex. SMAC—Maintenance Truck*)

Each individual is responsible for his or her own expenses. No employee may be reimbursed for another employee's expense.

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<sup>4</sup> Board Policy DJDAA

## RECOMMENDATIONS FOR TRAVEL

1. Bring a copy of the Return Travel Checklist with you while you travel. This will help ensure that you gather and keep all required documentation.
2. Bring a copy of JCSD's Sales Tax Exemption Form and your employee badge with you when you check in to your hotel room.
3. Obtain separate invoices for any alcohol related purchases.
4. If you are traveling using a school vehicle or a rental vehicle, ensure that your bookkeeper has a purchase order in place to reimburse for fuel before traveling. You are responsible for knowing and adhering to the limits of the fuel allowance.

## DEFINITIONS

Mileage reimbursement is defined as reimbursement for actual miles traveled in the course of school business using the employee's private vehicle.

Fuel reimbursement is defined as reimbursement for fuel costs incurred in the course of school business while using a vehicle owned or rented by the school district.

Official school business includes all travel required in the performance of the employee's job duties, athletic events or school activities associated with MHSAA, approved field trips, and all trips approved by the board of education.

## FREQUENTLY ASKED QUESTIONS

1. Can an employee be reimbursed for registration fees for a conference?

An employee can be reimbursed for registration fees once the following conditions have been met:

- It has been proven to the satisfaction of the School Business Manager that the vendor will not accept a school check. (example: an email from the vendor prior to travel)
- The school board has approved the employee's Travel Request Form.
- A copy of the Travel Request Form with Board Approved Stamp, invoice, and receipt, both dated after board approval, is attached to the purchase order. The purchase order shall be made out to the employee.

2. What documents do I need to submit to the business office to have a prepaid travel check issued?

Travel Request Form with Board Approved Stamp

For Registration Fees, Hotel, and Rental Vehicle: Invoice, Registration, or Confirmation dated after board approval

For Airfare: Paid receipt and copy of flight itinerary

For all prepaid expenses: Prepaid Check Request Form

3. Why is an overnight stay required for meal reimbursement for employee travel?

IRS Publication 5137 (Fringe Benefit Guide) states, "To be excludable from wages, the travel must be substantially longer than an ordinary day's work, require an overnight stay or substantial sleep or rest." Based on this guidance, an overnight stay is required to avoid meal reimbursements from being included as taxable income.

4. Can a non-employee be reimbursed for travel related expenses?

No. Non-employees who travel for school related purposes do so at their own expense. This includes chaperoning school activities, MHSAA activities, field trips, etc.

5. Can fuel-expenses be prepaid?

No. Fuel expenses can be reimbursed on a prepaid check run upon return from travel, pending submission of the appropriate documentation.

6. Do I have an option of getting fuel reimbursement or mileage reimbursement?

No. Fuel reimbursement is the only option for using a district owned (or rented) vehicle. Mileage reimbursement is the only option for using a personal vehicle.

7. What is the breakdown on meals for breakfast, lunch, and dinner?

JCSD follows Mississippi DFA Maximum Daily Meal Reimbursement Rates. There is no per-meal breakdown or maximum rate per meal.

8. What happens if I lose my receipt? Can I use a statement from my financial institution (bank, credit card, etc.)?

An itemized receipt is required for reimbursement. In the event of a prepayment for meals (MHSAA and field trips), an itemized receipt is required for reconciling the prepayment.

A statement from your financial institution cannot be used as a substitute for an itemized receipt.

9. If an employee is traveling to a MHSAA activity to serve as a game administrator, does this have to be board approved? What if he or she is traveling separately from the students?

No. MHSAA activities involving students (even if traveling separately) do not require board approval.

#### EXTENUATING CIRCUMSTANCES

If, due to extenuating circumstances, the procedures outlined in the Travel Procedures Manual cannot be followed, the employee may submit a formal letter to the Superintendent requesting an exception. The letter must state specifically why the travel procedures cannot be followed and what remedy can be recommended to resolve the extenuating circumstance. Such a letter must be approved, in writing, by the Superintendent prior to the travel taking place or the expense being incurred. Any claims for reimbursement payable to an employee must be placed on the open claims docket for board approval before payment can be processed.