

## **BUSINESS AFFAIRS SUB-COUNCIL**

**July 23, 1998**

### **MINUTES**

The meeting began at 9:00 a.m. in the TBR Board Room. Present were Mr. James Hodges, Chairman (VSCC); Mr. Bob Adams (MTSU); Ms. Debra Bauer (NSTI); Dr. David Collins (ETSU); Mr. Bill Fuqua (RSCC); Mr. Clay Harkleroad, Jr. (TSU); Mr. Ken Horner (CoSCC); Mr. Charles Hurley (NSTCC); Mr. Al Irby (APSU); Ms. Susan Joseph (CSTCC); Mr. Dwight Johnson (SSCC); Mr. Julian Jordan (WSCC); Mr. Ron Kesterson (PSTCC); Mr. John Kirk (STIM); Mr. Jack Liner (CISCC) Ms. Linda Maxwell (TTU); Dr. Joyce Mounce (APSU); Mr. Raymond Pipkin (UOM); Mr. Mike Posey (MSCC); Mr. Terry Rector (TTU); Mr. Mitch Robinson (DSCC); Dr. Duane Stucky (MTSU); Ms. Velma Travis (JSCC); Mr. Wayne Powers (JSCC); Mr. Michael Gower, Ms. Ortaeine Acidera, Mr. Pat Couch, Ms. Kathy Crisp, Ms. Deanna Hall, Ms. Lisa Hall, and Ms. Renee Stewart (TBR).

Mr. Hodges called the meeting to order.

### **BUSINESS**

#### **1. TSSBA Presentation**

Mr. Hodges introduced Mary-Margaret Collier, Assistant Director – Division of Bond Finance. Ms. Collier discussed the new Bond Resolution, which became effective April 28, 1998, and introduced the new accountant at Bond Finance, Lisa Steimer. Ms. Collier also discussed a change in accounting policy regarding the debt service reserve fund. The fund will not be allocated this year, but will be considered a reduction of the outstanding debt. Ms. Collier stated that State Audit and the Department of Finance and Administration were gathering the necessary information to forward to the institutions on how this change should be presented. The committee discussed how to make this change and still meet the financial statement deadlines.

Note: Subsequent to the meeting, TBR staff contacted State Audit and it was determined that State Audit would adjust the financial statements during the 1998 audit for this change.

#### **2. Report of the Finance Committee**

Mr. Pipkin highlighted the following issues from the July 9, 1998, Finance Committee minutes.

##### **A. Compliance with GAAP Issues**

State Audit identified the following issues as potential noncompliance with GAAP:

Valuation of Library Books and Holdings (No change at this time)

The Finance Committee determined that while historical cost is a better method of

capitalization than the standard values currently in use, a problem is incurred when writing off lost, stolen, and obsolete items. It was recommended that Board Staff contact State Audit on the use of historical cost for capitalization, standard values for write-offs, and determination of a beginning balance.

Athletic Student Fee Allocation Transfer (Revised)

The Finance Committee recommended eliminating the transfer for athletics of student fees from Tuition and Fees to Sales and Services of Educational Activities. Instead, budgets and supporting schedules included in the financial statements will include a line item titled General Fund Support. Additionally, the committee recommended eliminating the athletic allocation cap calculated by Board Staff (see Attachment A). The BASC referred to the Finance Committee additional proposals to report all university athletics as an auxiliary and to waive out-of-state tuition for athletes.

Desegregation Funding (No change)

The Finance Committee determined that desegregation funds are received as part of the general appropriation and, as such, are properly reported as unrestricted funds. While the funding formula includes funding calculations for several individual items, including desegregation, the General Assembly does not restrict the general appropriation to each item as calculated.

TBR Chargeback (Revised)

The Finance Committee recommended reporting the chargeback as an expenditure in the institutional support/general administrative and logistical support function. The method used to report the TTC/Lead Institution charge will be discussed at the October Finance Committee meeting.

Capitalization of Interest Cost During Construction (Revised)

The Finance Committee recommended that the System adopt a policy of capitalizing interest costs funded by TSSBA bonds/commercial paper and expensing all interest costs funded by other means. This policy will be disclosed in the 1998-99 financial statements.

Debt Service Fees (Revised)

The Finance Committee recommended reporting debt service fees as a revenue in the Unrestricted Current fund and reporting a transfer of the same amount to the Retirement of Indebtedness Fund.

All changes are effective for the 1998-99 fiscal year. The Guideline change for eliminating the athletic cap will be forwarded to the Presidents Council and, if adopted, will be effective for the 1998-99 fiscal year.

**B. Accounts Receivable Collection Procedures**

The Finance Committee recommended eliminating from Guideline B-060 (see Attachment B) the requirement that accounts between \$25 and \$100 are processed through the General Counsel's office for a collection attempt. The TBR Guideline change will be forwarded to the Presidents Council and, if adopted, will be effective for 1998-99.

**C. Travel Policy 4:03:03:00**

The Finance Committee recommended increasing in-state rates and using the US General Services Administration CONUS (Continental United States) rates provided by the federal government for out-of-state travel. The committee determined that while using CONUS increases the complexity of obtaining and auditing travel rates, the benefits outweigh the disadvantages. With CONUS, the State and TBR will no longer have the responsibility of updating out-of-state rates. CONUS is updated on an annual basis, although some revisions may be made during the year. Several prior year CONUS rates are maintained on the website for audit purposes. It was noted that Alaska and Hawaii are not included in CONUS and that out-of-country lodging/meals rates should be used. See Attachment C for proposed policy revisions that incorporate CONUS, increases in mileage and in-state rates and a change in methodology for partial travel days. Since the changes are rate changes to coincide with the State rate revisions, the policy will be processed as part of the Chancellor's Interim Action Report to the Board in September. Rates and policy will be effective August 1, 1998.

The minutes of the Finance Committee were approved as presented.

**2. Report of the Human Resource Officers Committee**

Ms. Stewart highlighted the following issues from the June 25, 1998, meeting of the Human Resource Officers.

**A. Voting Leave Policy 5:01:01:12**

The Human Resource Officers recommended policy revisions that comply with Public Chapter 741. PC 741 states that employers are not required to pay voting machine technicians for their excused absence on election days nor are employers permitted to require voting machine technicians to use annual leave.

**B. Educational Assistance Guideline P-130**

The Human Resource Officers recommended revising Guideline P-130 to include in the Faculty/Staff/Administration Reimbursement Program provisions for employees enrolled in specialized or concentrated courses. Additional revisions include a section for education assistance available to employees 65 years or older and clarification/expansion of spouse/dependent educational assistance available upon employee death.

C. **Workplace Violence Guideline**

The Human Resource Officers recommended adopting the proposed guideline on workplace violence. The BASC was uncomfortable with the sample Employee Receipt of Workplace Violence Guideline and Consent to Searches attachment included with the proposed guideline and recommended that a TBR-based subcommittee be formed to revise the proposed guideline and attachment.

The minutes were approved with the **exception** of the proposed Workplace Violence guideline.

3. **Other**

Mr. Gower updated the committee on the progress of the Financial Systems Review (FSR) Committee. The FSR Committee is developing an integrated financial system that would allow all campuses inquiry access to all institutions' financial information. Concurrently, the FRS Committee is automating budget summary forms 1-8, with four institutions serving as pilots. Mr. Gower invited all campuses to submit any financial system recommendations to him for the FRS Committee to review.

Mr. Gower discussed the proposal to raise the equipment capitalization level to \$1,500. A worksheet of the funding formula impact of such a move was provided to the committee along with the information that UT has elected to remain at \$1,000. The committee moved to retain the current equipment capitalization level of \$1,000.

The committee elected Dr. Joyce Mounce, APSU, as the BASC chairperson for the 1999-2000 year.

There being no further business, the meeting was concluded.

**ATTACHMENT A**

TBR Guideline B-041

SUBJECT: Community College Athletics

This guideline is established to provide a necessary level of control and consistency among the community colleges in the administration of intercollegiate athletic programs. The provisions set forth below represent standards to ensure program accountability, while allowing for institutional discretion and promoting intercollegiate athletic competition within the limitations of campus resources. The guideline supersedes all previous statements or agreements and is effective upon approval by the Tennessee Board of Regents.

I. Program Authorization

- A. Each community college is authorized to participate in any of the following intercollegiate sports: Men's basketball, baseball, tennis, golf, and wrestling; and women's basketball, softball, tennis and golf.
- B. Participation in additional sports will require written justification by the president and approval by the Chancellor.

## II. Expenditures

~~A. Total expenditures less athletic salaries and benefits by each college for intercollegiate athletics are limited to maximum provided in the annual budget documents.~~

**BA.** Athletic funds may be derived from and are limited to the following sources:

1. No state appropriated funds from General State of Tennessee Revenue may be used for Athletics.
2. Student fee allocations, ~~subject to a maximum provided in the annual budget documents determined by an annual review of such factors as student fee increases and inflation;~~ and
3. All other sources, (such as gate receipts, concession receipts, and private restricted and agency funds), not to exceed the expenditure maximum provided in the annual budget documents.

~~C. The expenditure limit~~ **Expenditures** includes supplies materials, travel, scholarships, communications, etc. ~~It does not include a proration of maintenance costs for facilities, capital expenditures, prorated athletic salaries, and post-season tournament costs. Detailed guidelines for determining costs which apply against the maximum expenditure limit are as follows:~~

### 1. Operating Costs

All operating costs which are charged to other units at the institution, such as telephone, postage and motor pool expenses, are to be allocated to athletics on the same basis that the operating costs are allocated to other units.

### 2. Equipment and Supplies

- a. Equipment which is purchased for both athletics and physical education is to be prorated on a 50/50 percent basis. Equipment which is specifically purchased for athletics is to be charged 100 percent to that unit.
- b. Expenses for items that are utilized for more than one fiscal year, such as uniforms, are to be charged to the fiscal year in which the items are encumbered.

- D. Athletic salaries and benefits ~~will not be subject to the maximum expenditure limit included in the budget guidelines.~~ However, salaries will be prorated to athletics as follows:

Guideline No. B-042

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SUBJECT: Allocation of Maintenance Fees for University Athletics

I. General Statement

Intercollegiate athletics is a major university activity that is supported by various sources which include student maintenance fees. The following represents the methodology as well as guidelines for the allocation of maintenance fees for Athletics at Tennessee Board of Regents universities.

II. Allocation of Maintenance Fees

- A. Each university may allocate from student fees a maximum provided in the annual budget documents determined by an annual review of such factors as student fee increases and inflation.
- B. Each university must evaluate the amount of maintenance fee revenues available for Athletics, ~~subject to the limits established by this guideline~~, relative to other campus priorities.
- C. The amount of maintenance fees approved for Athletics must be recorded as a reduction of the maintenance fee revenue and an increase in the sales and services revenue category.

III. State Appropriations

No state appropriated funds from General State of Tennessee Revenue may be used for Athletics.

IV. Exceptions

Exceptions to this guideline must be approved by the Chancellor.

Source: September 18, 1981 SBR meeting. Revised March 18, 1983 SBR meeting; July 1, 1984; July 1, 1985; July 1, 1986; July 1, 1987; July 1, 1988; May 10, 1994 Presidents Meeting; May 14, 1996 Presidents Meeting.

## ATTACHMENT B

### Guideline B-010

- b. Billing. Collection efforts should begin no later than thirty days after the obligation has been incurred or other fixed due date.
- c. Delinquent Accounts. A minimum of three billings or letters of contact shall be sent by the institution at thirty-day intervals once an account becomes delinquent. For debts greater than \$25, the third letter should indicate that the account will be referred to a collection agency ~~or the Office of the General Counsel, as the case may be~~, if payment is not made within a specified date. Sending letters by certified mail is optional.
- d. Defaulted Accounts. Receivables of \$100 or more shall be referred to a collection agency if the institution's/technology center's collection efforts are unsuccessful. The accounts should be submitted to the agent within thirty days after the third collection letter is sent if the debtor has not responded. Referral of accounts under \$100 to a collection agency is not required; ~~however, if \$25 or more, an account must be submitted to the General Counsel for the final collection attempt.~~ No additional collection efforts are required for receivables under ~~\$25~~**\$100** except as provided for under Enrollment and Record Holds (Section 2f) and Employee Receivables (Section 3). See Section 10 for write-off procedures.
- e. ~~General Counsel Letter. Receivables between \$25 and \$100 not referred to the collection agent should be submitted to the General Counsel after the third collection letter is sent if the debtor has not responded. The institution shall complete the final collection letter with the address, amount owed, etc., on plain white paper and submit to General Counsel's office along with an address label. These letters will be copied on Board of Regents stationery and mailed to the debtor. (See Attachment A)~~
- fe. Enrollment and Record Holds. A student must pay any past due debts and obligations incurred in prior academic terms before being permitted to register. Additionally, all known debts and obligations incurred during the current term must be paid prior to a student being allowed to preregister for any future terms. A notice stating the specific amount due should be sent to each such student prior to completion of registration. In addition, pursuant to T.C.A. Section 49-9-108, no grade reports, certificates of credit, diplomas or transcripts will be issued to any student with any unpaid or delinquent debt or obligation owed to the institution or technology center unless such debt or obligation is evidenced by notes or other written contracts providing for future payment, such as, but not limited to, loans authorized under federal or state education or student assistance acts. Additionally, once a petition in bankruptcy has been filed, all holds should be lifted. See Section 9. However, the institution/ technology center has no

obligation to provide student grade reports, etc., unless specifically requested to do so.

- f. Aging. All receivables should be aged at least annually.
- g. Documentation. Accurate records of correspondence, telephone calls, and personal contacts with borrowers shall be maintained. Institutions/ technology centers shall comply with record maintenance, safekeeping, and retention regulations for federally-funded loans.

### 3. EMPLOYEE RECEIVABLES

- a. **Procedure for Withholding.** Employee receivables (including student employees) may result from, among other things, traffic and parking fines, library fines, institution/technology center services or bad checks. In order to recoup the amount owed from the employee's paycheck, notice of intent to withhold must be sent to the employee by registered or certified mail, or personally delivered. The notice should inform the employee of the amount alleged to be owed and should specify that he may elect to pay the debt in full, authorize deductions from his paycheck or, if the employee is terminating, the check for accrued but unused annual leave, or contest the intent to withhold through an institutional or TUAPA hearing. Subsequent to receiving a predeprivation notice of the debt owing, the employee, within 15 calendar days of receipt of such notice, must:

- 1. Pay the debt in full;
- 2. Authorize the institution/technology center to withhold a designated amount from each subsequent paycheck or, if the employee is terminating, from the accrued but unused annual leave until the debt is paid in full;
- 3. Elect to contest the intent to withhold through an institutional hearing; or,
- 4. Elect to contest the intent to withhold through a contested case hearing held pursuant to the Tennessee Uniform Administrative Procedures Act (TUAPA), TCA Section 4-5-301, et. seq.

If the employee elects an institutional hearing, the employee shall appear on behalf of himself but is entitled to be advised by counsel. The Chief Business Officer of a campus or unit or his/her representative, or a representative of the department involved in the debt, shall be present to represent the Institution/Technology Center. The case will be heard before one hearing officer designated to hear all cases on that date. The hearing officer must be an individual who is not so closely connected with the collection of the debt that he/she cannot render an unbiased and objective decision on the validity of the debt. Such hearing should be held within one week of the decision to elect the hearing. The hearing officer shall render his/her decision on the validity of the debt. If the debt is ruled valid, the debt shall be deducted from the employee's payroll check beginning at the end of the next appropriate pay period in accordance with deduction schedules. If the employee elects a TUAPA hearing, the



Office of General Counsel should be notified immediately. If the employee refuses to pay, authorize deduction, or specify or waive a hearing process, a TUAPA hearing must be initiated. The employee's failure to appear at either an institutional or TUAPA hearing will constitute default, and, if a prima facie case is presented that the debt is owed, it will be deemed valid; the appropriate deductions may then be made. Additionally, if a TUAPA hearing, a Default Order must be issued. If the employee does not appeal the Default Order, funds may be deducted as specified. Attachment B specifies details for withholding from these funds.

- b. **Limitations on Amounts to be Withheld.** The deduction from any check shall not exceed the maximum deductible under state garnishment laws. The maximum amount of disposable earnings of an individual for any work week which is subjected to garnishment may not exceed: (1) Twenty-five percent (25%) of his disposable earnings for that week; (2) or thirty (30) times the federal minimum hourly wage at the time the earnings for any pay period become due and payable, whichever is less. In the case of earnings from any pay period other than a week, an equivalent amount shall be in effect. ("Disposable earnings" means that part of the earnings of an individual remaining after the deduction from those earnings of any amounts required by law to be withheld.) These limits are applicable to retirement funds, but are not applicable to checks for accumulated annual leave.
- c. **Retirement Funds.** If a former employee is found to owe a debt to the state, retirement funds may also be utilized to pay off the amount owing. The same procedural steps outlined in 3.a. for notice and the opportunity for a hearing must be followed. (See Attachment C for sample letters.) Accumulated retirement contributions of a former employee terminated for any reason and for which he has made application, or monthly benefits of a retired employee are subject to withholding. A copy of the final order resulting from an institutional or TUAPA hearing, or a signed waiver of hearing and written agreement of the former employee authorizing deductions should be sent to the director of the retirement system along with a written request to withhold, specifying the reason for the claim and the total amount involved.
- d. **Recovery of Overpayments to Employees.** Unlike cases in which the employee owes the institution money, in instances of overpayments to employees there is no obligation to provide a hearing. The institution is obligated, however, to attempt to recoup the funds. The method of repayment will depend upon the amount of the overpayment, the time which has elapsed between the overpayment and its discovery, the hardship which immediate repayment might cause the employee because of amount of current salary and personal expenses, the culpability of the employees in not reporting the overpayment, and the longevity as well as the expectation that the employee will remain in state government until the repayment is completed.

If the current employee receives overpayment, the refund may be made in one of the following ways:

- 1. Repayment by the employee by cash or check; or,

2. Adjustment of deductions to be made automatically from the employee's paycheck, either with a single deduction or a series of deductions made from each paycheck until the full amount is recovered. The amount of partial payments recovered by the latter method should be reasonable and systematic so that full recovery will be completed within the shortest period possible.

If overpayment is discovered after the employee terminates employment with the state, an account receivable should be established. The former employee should be notified of the overpayment, the circumstances of the overpayment and a request that the employee contact the appropriate campus official. If the employee has not received his final paycheck, the appropriate deduction from that check can be made. If the final paycheck has been received, negotiations for reimbursement should be initiated. If repayment cannot be negotiated or collected, the account should be turned over to the collection agency. In the event collection is not possible, proper write-off procedures should be followed.

In instances where the employee has agreed to systematic deduction(s) from his paycheck(s), written authorization from the employee is encouraged. Each campus shall draft forms to document overpayments, the steps taken to recoup same, any negotiated repayment plan, the amounts received, and any write-off of the overpayment.

#### 4. RETURNED CHECKS

- a. **Enrollment Fees.** Pursuant to the Board Policy on the Payment of Fees and Enrollment of Students (4:01:03:00), if any student tenders payment of fees by a check that is subsequently dishonored by the bank, and the check is not redeemed within the time period specified below, the institution has the option to not consider that student enrolled at the institution or technology center. At the discretion of the institution, the student may be considered enrolled and will be assessed the applicable returned check fee, the late registration fee, and will be denied grade reports, transcripts and future registration privileges until such dishonored check is redeemed. Institutions and centers may deny future check writing privileges to students that have paid registration fees with checks that are subsequently dishonored.

A student paying enrollment fees with a check that is dishonored must redeem the check within 10 calendar days from receipt of the notice. Notice should be sent by the institution/technology center to the student no more than three (3) working days from receipt of notice of a bad check from the bank. Notice by certified mail is optional. The institution/technology center will have 5 working days after the expiration of the 10 calendar days to pursue any additional collection efforts deemed necessary. Immediately after the 5 working days, the student will be deleted if the check has not been redeemed in full if that option is selected by the institution. Enrollment fees including returned check fees for students de-enrolled for bad checks should be reversed.

- b. **Non-Student or Non-Employee.** Any person other than a student or employee who tenders a check for payment for goods or services which is subsequently dishonored shall be given the opportunity to redeem the check and pay the amount due in cash. The person shall be

given notice of the dishonored check, sent certified mail, demanding payment within ten (10) days.

- c. **Collection of Dishonored Checks.** A check presented for payment of any goods or services which is subsequently dishonored shall be treated as an account receivable under Section 2. Any transactions that have been processed should be reversed when possible and appropriate.
- d. **Future Check-Writing.** Receipt of one or more bad checks from any person may result in that person becoming ineligible to make payments by check thereafter, or to have any check cashed by the institution/technology center. A record of individuals who have written bad checks should be maintained.

## 5. RENT COLLECTIONS

The terms of the lease should be consulted in the event of failure by the tenant to timely pay rent. In counties with populations more than 200,000 according to the 1970 federal census, the Tennessee Residential Landlord and Tenant Act (the ACT) applies and provides, at T.C.A. Section 66-28-505, that upon noncompliance with the rental agreement, the landlord shall deliver a written notice to the tenant specifying the noncompliance and stating that the rental agreement will terminate upon a date not less than thirty (30) days after receipt of the notice. If the noncompliance is not remedied in fourteen (14) days, the rental agreement shall terminate as provided in the notice. If the tenant remits the rental but subsequently again fails to pay rent within a 6 month period, the rental agreement may be terminated upon at least fourteen (14) days written notice specifying the noncompliance and the date of termination of the rental agreement. In counties where the Act applies, written notice is required when rent is unpaid unless otherwise specifically waived in a written rental agreement. In counties where the Act does not apply, it will provide guidance concerning landlord/tenant issues. Generally, the length of the notice period equals the rental period, for example, 30 days notice is required where rent is due monthly. In the event the rent remains unpaid at the end of the month, the institution/technology center should proceed with an action to evict the tenant. The Office of General Counsel may be notified to provide any required assistance in the proceedings. Accrued rents which are unpaid shall be treated as accounts receivable of the institution/technology center; refer to Section 2.

## 6. FEDERAL LOANS

- a. **Federal Regulations.** Collection officers should be certain that they are consulting the most recent legal authorities concerning Federal loans. These authorities include interpretative materials, issues letters, manuals, Congressional Enactments and Federal Department of Education Regulations.
- b. **Pre-Loan Counseling.** Federal regulations require a school to conduct entrance counseling to stress the importance of repayment, describe the consequences of default and emphasize the terms of repayment. An individual with Federal Regulations expertise should be available during and after the session to answer questions.

- c. **Exit Interview.** An individual or group exit interview must be conducted to discuss the borrower's financial responsibilities and to obtain updated information. Exit interview materials may be sent by certified mail to borrowers who do not attend the exit interview.

The borrower should be provided with a copy of the note and two copies of the repayment schedule. These schedules can be provided either in person or by certified mail. The borrower should promptly sign and return one of the schedules to the institution/school technology center. A minimum payment of \$30 per month should be required for Perkins Loans made prior to October 1, 1992, \$40 per month for Perkins Loans made after October 1, 1992, and \$15 per month for Health Professions Student Loan (HPSL) and Nursing Student Loan (NSL) programs.

- d. **Grace Period Notices.** Contact with the borrower should be made during the initial and post-deferment grace periods. For a nine-month grace period, notices are required 90 days, 180 days and 240 days after the grace period begins. For a six-month grace period, notices are required at 90 days and 150 days. The last contact should coincide with the first billing notice.
- e. **Billings.** A written notice and statement of account should be sent at least 30 days before the first payment is due. If a coupon system is used, coupons should be sent instead of statements. Future statements should be sent at least 15 days before each payment is due.
- f. **Late Payments or Delinquent.** Three past due notices should be sent beginning when the debt is fifteen days past due. The second notice is sent 30 days from the first notice. A final demand letter should be sent within 15 days of the second past due notice. If all past-due follow-up procedures have failed to elicit a response, a telephone call is required within 30 days of the final demand letter.
- g. **Cancellations or Deferments.** An institution/technology center may postpone loan repayments for a 12-month period if the borrower will be providing services eligible for loan cancellation or deferment. Interest does not accrue and the loan is not considered delinquent when in a deferred status. The borrower must request deferment and cancellation status on an annual basis. If, at the end of the postponement period, the borrower does not qualify for cancellation or deferment, the postponed payments are due.
- h. **Acceleration.** The borrower must be given written notice of intent to accelerate at least 30 days in advance. This can be included in the final demand letter.
- ~~i. **Debts Over \$25 But Less Than \$100.** Final collection efforts for debts over \$25 but less than \$100 shall be made by the General Counsel's office. (See 2e)~~
- j. **Federal Loans Not Written Off.** Annual collection efforts should be pursued for Federal loans that are not able to be written off or turned over to the U.S. Department of Education.
- k. **Perkins Loans.** The IRS/ED skiptracing service should be used for Perkins Loans.

7. COLLECTION AGENCIES

- a. **General.** The Tennessee Board of Regents shall provide, on a systemwide basis, collection services through one or more companies. The service should provide for the referral of all types of delinquent accounts and notes from the institutions and technology centers to the designated company only after campus collection efforts have been exhausted. The terms of the contract and RFP govern all collection actions. Unless otherwise prohibited by law or regulation, any note, contract or lease which may result in accounts receivable to the institution or technology center should contain a provision pursuant to which the person will be responsible for the costs of collection and reasonable attorneys' fees in the event of default, and should further provide for the assignment of the account or note to the proper agency.
- b. **Billing Services.** Institution/technology center may use an outside billing service to collect payments on accounts receivable. The service should be familiar with all provisions of loan programs and provide prompt, clear and accurate bills.
- c. **Credit Bureaus.** Institution/technology center may report all loans when made to a credit bureau. The institution/technology center must obtain the borrower's consent to report loans not in default by including a statement in the promissory note or some other document that is signed by the borrower at the time the loan is made.

ATTACHMENT C

6. Car Rentals at Destination - Charges for automobile rental shall be allowed whenever it is more economical than alternative methods of transportation or it is the only practical means of transportation. Charges for insurance for rented automobiles are not reimbursable. **Whenever possible, employees should refuel before returning vehicles.**
7. Tolls and Ferry Fees - Reasonable tolls and ferry fees will be allowed when necessary. No receipt is required for reimbursement of tolls and ferry fees.
8. Daily Parking Fees - Daily parking fees for those employees working in downtown offices will not be allowed. However, if an employee is required to leave his office on official business and later returns the same day, the actual additional charge required to park will be reimbursed up to the maximum indicated (see Addendum). Also, those employees required to utilize commercial parking facilities in the daily performance of duties, or while on travel status, will be allowed reimbursement for actual costs. Receipt is required if the fee exceeds the maximum indicated per day (see Addendum).
9. Unnecessary meals and lodging expenses which are occasioned by the use of an automobile for reasons of the employee's personal convenience, or which are due to travel by an indirect route, will not be allowed.

10. If travel is by common carrier, the employee will be reimbursed for expenses in traveling to and from the common carrier including but not limited to the reasonable cost of one of the following options, whichever is less:
  - a. one round trip taxi fare,
  - b. or parking of the employee's personal car at the location of the common carrier, plus mileage of one round trip,
  - c. or mileage of two round trips in the employee's personal car (subject to a 200 mile maximum for two round trips).

Receipts must be furnished on airport and hotel parking exceeding maximum parking allowance in Addendum.

#### V. Lodging

1. In-State Lodging - Lodging expenses incurred within the state while on authorized travel will be reimbursable to the maximum shown on the Addendum.
2. Out-of-State Lodging - Lodging expenses incurred out of the state while on authorized travel will be reimbursable to the maximum shown on the Addendum. **The maximum reimbursement rates for out-of-state travel are the same as those maintained by the U. S. General Services Administration for federal employees within the continental United States (CONUS). The CONUS list, available on the General Services Administration web site, contains a standard reimbursement rate for lodging and meals and incidentals, and several pages of exceptions. Most destinations for out-of-state travel fall within the list of exceptions.** En route lodging will be allowed for only one day each way on trips of long duration. En route lodging will only be allowed in cases where the approved and most direct or expeditious mode of travel will require more than ten (10) hours of continuous travel. (Refer to Section II.4. for explanation of en route lodging expenses.)
3. Additional Lodging Expenses - Sales taxes on lodging costs will be reimbursable. ~~Baggage handling fees will be allowed up to the maximum indicated on the Addendum for in state and out of state travel. This charge is not an automobile reimbursement and should be claimed only when an actual expense has been incurred.~~

Higher rates for lodging at the location of a convention or conference will be allowed, without special approval, up to the amount indicated in the convention or conference brochure. If more than one rate is indicated, the lowest rate is the amount which will be reimbursed. However, the employee should attempt to receive a government rate for the lodging. If the lowest rate indicated in the convention or conference brochure is unavailable, approval of the higher rate must be obtained from the appropriate approving authority. Additional lodging for presidents/directors will be approved on the same basis as approval is granted for other employees. Any exceptions must be approved by the Chancellor. The convention or conference brochure which indicates the lodging rates must be included with the travel claim. Otherwise,

reimbursement will be limited to the applicable lodging rate as provided in these regulations.

4. Shared Lodging - When employees share a hotel room, each employee should claim a proportionate share of the room cost, and include an explanation with his or her travel claim detailing dates and other employees with whom the room was shared.  
If a room is shared with other than a state employee, actual cost subject to the maximum in the Addendum will be allowed. The receipt for the entire amount should be submitted with the expense account.

VI. Meals

1. In-State and Out-of-State Meals - Meals while on authorized travel will be reimbursed, subject to the meal allowance provided on the Addendum. ~~For fractional days in travel status, the allowance will be prorated (see Addendum).~~ **The maximum per diem rates include a fixed allowance for meals and for incidental expenses (M&I). The M&I rate, or fraction thereof, is payable to the traveler without itemization of expenses or receipts. Incidentals are intended to include miscellaneous costs associated with travel such as tips for baggage handling, phone calls home, etc.**

**The M&I rates for out-of-state travel are the same as those for federal employees, and are available on the General Services Administration’s web site. As with lodging, there is a standard rate for the continental United States (CONUS), and a list of exceptions. Reimbursement for meals and incidentals for the day of departure shall be three-fourths of the appropriate M&I rate (either the in-state rate or CONUS rate for out-of-state travel) at the rate prescribed for the lodging location. Reimbursement for M&I for the day of return shall be three-fourths of the M&I rate applicable to the preceding calendar day. To assist in this calculation, the following table lists partial per diem rates for meals and incidentals for in-state and out-of-state travel.**

**Per Diem Rates – Three-fourths Calculations**

<b>\$30</b>	<b>\$22.50</b>
<b>\$34</b>	<b>\$25.50</b>
<b>\$38</b>	<b>\$28.50</b>
<b>\$42</b>	<b>\$31.50</b>

**The following table may be used to determine reimbursement for a single meal, when appropriate. Reimbursement may be made for an occasional meal for employees on travel status working beyond their 7.5 hour workday who leave home on or before 6 a.m. or do not return home until on or after 8 p.m.**

In-State and Out-of-State of Tennessee

Per diem	Meals and Incidental – Allocated by Meal			
	30	34	38	42
Breakfast	6	7	8	9
Lunch	8	9	10	11

<b>Dinner</b>	<b>14</b>	<b>16</b>	<b>18</b>	<b>20</b>
<b>Incidentals</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

2. Official Banquets - When the expenses for an official banquet of a meeting or conference is in excess of the meal allowance, the excess will be allowed provided a receipt or proper explanation of the charge is submitted.
3. Time Schedule - The following time schedule for departure from and return to an employees' official station shall determine eligibility for reimbursement for meals **when overnight travel is not involved:**

	<u>Departure On Or Before</u>	<u>Return On Or After</u>
Breakfast	7:00 a.m.	8:00 a.m.
Lunch	11:00 a.m.	1:30 p.m.
Dinner	5:00 p.m.	6:30 p.m.

~~When overnight travel is involved, reimbursement for the dinner meal will be made regardless of the time of departure on state business. When overnight travel is not involved, reimbursement~~  
**Reimbursement** of the lunch meal will not be made unless the employee is also eligible for reimbursement of the dinner meal.

#### VII. Miscellaneous Expenses

1. Personal Expenses - Expenses for entertainment (employee or others), laundry, valet service, tips and gratuities, etc., are personal expenses and will not be ~~allowed for reimbursement purposes~~ **reimbursed in excess of the incidental portion of the M&I rate.**
2. Telephone, Telegram and Fax Expenses - Charges for long distance telephone calls, telegrams, and/or fax on official business will be allowed provided a statement is furnished showing the date, the name and location called, and the purpose of the call. Charges for necessary local calls on official business will be allowed.
3. Registration Fees - Registration fees for approved conferences, conventions, seminars, meetings, etc., will be allowed including cost of official banquets and/or luncheons, if authorized in advance by the appropriate approving authority, and provided receipts are submitted with the travel claim. ~~However, no separate claim for the corresponding meal will be allowed when a banquet or luncheon is claimed.~~
4. Handling Fees - Fees for the handling of equipment or promotional materials will be allowed up to the maximum indicated (see Addendum).

#### VIII. Claims

The standard form for claims for travel expenses approved by the President, director or Chancellor shall



be used for reimbursement of expenses. The form must show movement and detail of expenses on a daily basis, be signed in ink by the employee, and be approved by the appropriate approving authority prior to reimbursement. All signatures on travel claims must be original. Receipts for appropriate expenses must be attached to the form. Expenses for books, supplies, postage, and other items that do not constitute actual traveling expenses should not be included in the claim form. Claims for reimbursement for travel expenses should be submitted no later than thirty (30) days after completion of the travel.

## IX. Travel Advances

1. General - Normally, travel expenses should be paid when incurred by an employee, with reimbursement made to the employee for actual expenses upon proper submission of a claim for travel expenses. Advances to employees for anticipated travel expenses may be made under the circumstances hereinafter described as (1) permanent travel advances and (2) temporary travel advances except as provided in Section X.3. All travel advances must be approved by the president or his or her designees for employees of the institution, the director for employees of the school, and the Chancellor for employees of the Board.
2. Permanent Travel Advances - When an employee has blanket travel authorization, and is expected to travel the major portion of each month, the employee may be placed upon permanent travel status. Upon determination of the employee's estimated monthly expenses, if such expenses exceed \$100, the employee may be provided with a single advance in an amount sufficient to cover such expenses for one month, provided such amount may not exceed the semi-monthly salary of the employee. Subsequent to the initial advance, the employee shall submit appropriate claims and be reimbursed as heretofore provided, with any unused portion of the advance to be returned upon termination of the employee's permanent travel status.
3. Temporary Travel Advances - When temporary travel is authorized for an employee, the employee may receive an advance, provided a request for the advance, including estimated expenses, is submitted to the appropriate approving authority with the request for written authorization for the travel, and is approved. An amount equal to 80% of the estimated expenditures will be allowed as an advance, however, no advance less than \$100 will be made. Students traveling under individual authorizations or an employee traveling with a student or students who is responsible for disbursing all funds for the trip may be advanced 100% of the amount of the authorization.
4. Payroll Deduction Authorization - Each employee receiving a permanent or temporary travel advance for the first time must sign a payroll deduction authorization form which will allow the State to recover the advance from any salary owed the employee in the event of termination of employment or failure to submit a travel claim. This deduction from payroll should be used as a last resort only in the event all other efforts to collect the advance have failed.
5. Expense Claim - Upon return, the employee should submit an expense claim detailing his actual expenditures. This claim should show the total expenses incurred. The advanced amount should be subtracted from this total. A voucher should then be prepared requesting the additional amount due the employee. No advance should exceed actual expenses. If this does happen, however, the excess should be returned by the employee to the business office for deposit as a

credit against the original advance with proper distribution being made of the actual expenses incurred. In the latter instance, the expense account claim should be forwarded to the business office with notification to file it with the advance request.

#### X. American Express Corporate Card or Other Corporate Cards

1. General - American Express Travel Related Services Company, Inc. has established an American Express Corporate Card Account for institutions governed by the Tennessee Board of Regents and the Board Office.
2. Membership - Corporate Cards are made available to designated employees, with the employees personally responsible to American Express or appropriate vendor for all amounts charged to the Corporate Card.
3. Advances - Travel advances, permanent or temporary, shall not be issued to:
  - a. any employee who is issued a Corporate Card, or
  - b. any employee who is designated but chooses not to apply for a Corporate Card.
4. Reimbursement - Reimbursement for travel expenses shall only be allowed for actual business expenses incurred, subject to the provisions of Section II, Item 6, and the maximum limitations shown on the Addendum.
5. Cancellations - The Tennessee Board of Regents and/or American Express or appropriate vendor may cancel an employee's Corporate Card at any time. In the event of cancellation of a Corporate Card, the Tennessee Board of Regents or appropriate institution shall promptly notify the employee of the cancellation and use its best efforts to obtain the canceled Corporate Card and return it to American Express or appropriate vendor
6. Termination - The Tennessee Board of Regents and its institutions shall notify American Express or appropriate vendor if a Corporate Card member's employment is terminated, and the effective date of such action. Each institution shall establish procedures to collect Corporate Cards from terminated employees and return them to American Express or appropriate vendor.

#### XI. Moving Expenses

1. Authorization
  - A. Payment of moving expenses must be approved in advance by the President or designee.
  - B. Approval of moving expenses may be made when considered in the interest of the institution and when such payment is a part of the employment negotiation with a new employee or the relocation of a current employee.
  - C. No moving expenses will be authorized or paid which would not qualify for a deduction

under Section 217 - Moving Expenses - of the Internal Revenue Code.

- D. Expenses and allowances as provided in these regulations shall not be allowed unless and until the employee agrees in writing to remain in the service of the institution for a period of twelve (12) months following the effective date of move, unless separated for reasons beyond his or her control and acceptable to the institution concerned. For faculty on an academic or modified fiscal year basis, the employment service shall be one regular academic year of two semesters or the normal work period associated with a modified fiscal year appointment. The service agreement statement should be maintained in the employee's personnel file. In case of a violation of such an agreement, including failure to effect the transfer, any funds expended by the institution for such expenses and allowances shall be recoverable from the employee concerned as a debt due the institution.

2. Expenses Subject to Payment/Reimbursement

- A. Possible expenses subject to payment or reimbursement will be actual cost of moving household goods and personal effects, travel expenses directly associated with the movement of household goods and effects, and temporary storage of goods and effects.
- B. The actual cost of moving goods and effects may include the cost of commercial moving companies, rental of moving vans/trucks and operating cost (gas) of these rentals, and the cost of packing/unpacking (including labor and materials). Moving and rental companies' insurance charges may be included.
- C. Travel expenses directly associated with a move may include mileage of all owned vehicles and en route lodging.

Lodging may be covered for the employee and all immediate family members residing in the household. En route lodging may be provided for one night if the distance of the move is 400 miles or more, plus one additional night for each additional 400 miles. Lodging for one night at the destination may be permitted.

Mileage and lodging will be consistent with the Tennessee Board of Regents travel policy rates. Travel expenses incurred when moving from another state to Tennessee will be reimbursed at the out-of-state rates.

For the purpose of these regulations, immediate family is defined as any of the following named members of the employee's household at the time he/she reports for duty at his/her new official station: spouse, children (including step-children, adopted children, or foster children) unmarried and under 21 years of age or physically or mentally incapable of supporting themselves regardless of age, or dependent parents of the employee and the employee's spouse.

- D. If two or more members of an immediate family otherwise qualify for reimbursement or allowances under these regulations as Tennessee Board of Regents employees, only one member shall be eligible for employee reimbursement or allowances; the other is eligible

for reimbursement as a family member.

- E. Storage of household goods and personal effects may be allowed for a period not to exceed 90 days.

3. Arranging for Moving and Payment

- A. If the total moving expense authorized exceeds \$5,000 and if the institution agrees to pay all of the cost of a commercial mover, the institution must arrange for the mover through normal purchasing procedures. The vendor should be paid directly by the institution.
- B. In all other cases, the institution may require, at its option, that arrangements be made through its purchasing department or the employee may make the arrangements and seek reimbursement.
- C. Only arrangements made directly by the institution will be reimbursed directly to vendors by the institution. In other cases the institution should reimburse the employee. Claims for reimbursement must be supported by an invoice.

4. Other Provisions

- A. Moving expenses will be paid or reimbursed only after a contract is executed between the employee and the institution. See Attachment A.
- B. All travel and travel expenses shall be accomplished as soon as possible, but in no event shall the effective date of the move to the completion of travel and transportation exceed twelve (12) months unless written extension is granted by the President/Director of the institution/school. All payments or reimbursements must be made within twelve (12) months of the date employment begins for new employees or relocation occurs for relocated employees.
- C. The agreement on the amount of moving expenses to be paid, the type expenses to be paid, responsibility for arranging logistics, etc., should be clearly understood in writing between the employee and the institution.
- D. The institution shall assume no liability whatsoever for personal injuries, property damages, or other losses which may be sustained in connection with any moves undertaken pursuant to these regulations.

XII. Exceptions

General - The Chancellor shall have the authority to grant exceptions to any part or all of the provisions of this policy when deemed appropriate and necessary. The Chancellor delegates to the presidents and directors the authority to grant exceptions to any part or all of the provisions of this policy in individual instances when deemed appropriate and necessary. Two areas of standing exceptions to the policy are

provided below.

Exception No. 1

- (a) Provisions for travel contained in this Exception Number One shall be applicable only to the Chancellor and his or her immediate staff, presidents of institutions, technology center directors, and System employees traveling in their company. This exception corresponds with Exception Number Three of the Comprehensive Travel Regulations. All provisions of the Sections II through X of this policy shall be applicable unless superseded by the following.
- (b) Transportation: First class travel on common carrier shall be allowable at the option of the above designated persons when accompanying others not employed by the State who are traveling in first class accommodations.
- (c) Charges for automobile rental shall be allowed whenever it is more economical than alternative methods of transportation or whenever it is the only practical means of transportation.
- (d) Lodging:
  - 1. In-State and Out-of-State Lodging - Reimbursement for actual expenses for in-state and out-of-state lodging will be allowed, subject to the maximum rate shown on the Addendum.
  - ~~2. Baggage handling fees will be allowed up to the maximum indicated (see Addendum). This charge is not an automatic reimbursement and should be claimed only when an actual expense has been incurred.~~
  - 23. When employees share a hotel room, each employee should claim a proportionate share of the room cost, and include an explanation with his or her travel claim detailing dates and other employees with whom the room was shared.
  - 34. If a room is shared with other than a state employee, actual cost subject to the maximum above will be allowed. The receipt for the entire amount should be submitted with the expense account.
- (e) Meals:
  - 1. In-State and Out-of-State Meals - A per day meal allowance is shown on the Addendum. For fractional days in travel status, the allowance will be prorated.
  - 2. Expenses for group breakfasts, luncheons and dinners, occasioned by meetings of long duration or by circumstances where it is more feasible to provide such meals than to recess the meeting, may be allowed.
  - 3. Expenses for meals for employees occasioned by meetings called by the appropriate approving authority are allowed subject to the daily meal allowances indicated (see **section VI. Meals Addendum**).

4. Reimbursement of actual expenses for meals and related costs shall be allowable when acting as host to guests of the institution or other official business functions provided the purpose and the event are shown on a separate reimbursable expense statement. Receipts or other satisfactory evidence of payment must be attached to the claim. The above designated persons may delegate the authority granted under this item to members of their staff provided such delegation is in writing. All reimbursement claimed under this authority shall be clearly identified and a special report submitted with each reimbursement request.

#### Exception No. 2

- (a) Members of the Tennessee Board of Regents shall be reimbursed for travel in the performance of their official duties in accordance with applicable provisions of the general policy unless superseded by the following, which corresponds with Exception Number Four of the Comprehensive Travel Regulations, provided that necessary approvals shall be made by the Chancellor rather than the Commissioner of Finance and Administration.
- (b) Members of the Board shall be reimbursed by the Board office for all allowable travel expenses upon submission of a standard form for claims and appropriate receipts.
- (c) Lodging:
  1. Lodging for both in-state and out-of-state will be allowed up to the maximum indicated (see Addendum).
  2. Higher rates for lodging at the location of a convention or conference will be allowed, without special approval, up to the amount indicated in the convention or conference brochure. If more than one rate is indicated, the lowest rate is the amount which will be reimbursed. However, a Board member should attempt to receive a government rate for the lodging. If the lowest rate indicated in the convention or conference brochure is unavailable, written advance approval of the higher rate must be obtained from the Chancellor. The convention or conference brochure which indicates the lodging rates must be included with the travel claim. Otherwise, reimbursement will be limited to the applicable lodging rate as provided in these regulations.
  - ~~3. Baggage handling fees will be allowed up to the maximum indicated (see Addendum). This charge is not an automatic reimbursement and should be claimed only when an actual expense has been incurred.~~
- (d) Meals:
  1. A daily meal allowance will be provided for in-state and out-of-state travel. For fractional days in travel status, the allowance will be prorated (see **section VI. Meals Addendum**); provided further, that a noon meal may be claimed without incurring overnight travel and without the requirements for eligibility for the evening meal.

2. Expenses for group breakfasts, luncheons and dinners, occasioned by meetings of long duration or by circumstances where it is more feasible to provide such meals than to recess the meeting, may be allowed, provided written advance approval is secured from the Chancellor, except where advance approval is not practicable.

Source:

SBR Meetings, June 25, 1976; March 3, 1978; September 29, 1978; September 26, 1980; September 30, 1983; March 23, 1984; September 21, 1984; December 13, 1985; June 26, 1987; September 18, 1987; June 30, 1989; September 21, 1990; June 28, 1991; March 20, 1992; October 22, 1993 (Interim action), February 1, 1996 (Interim Action), June 21, 1996, March 27, 1998.

Addendum  
Tennessee Board of Regents General Travel Policy

This Addendum provides the specific expenses considerations cited in the general travel policy. The reimbursement rates listed below are consistent with the current Comprehensive Travel Regulations of the State of Tennessee, which may be revised from time to time. The following shall remain in effect from and after August 1, 1998, until revised by the Chancellor.

**General Reimbursement Rates**

Standard mileage rate

~~\$0.24~~    **\$0.26**  
per mile

**(\$0.28    per  
mile effective 7/1/99)**

Maximum parking fees without receipt

~~\$4.50~~    **\$5.00** per day

~~Baggage handling fee~~

~~\_\_\_\_\_ \$4.00 per hotel~~

Fees for handling of equipment or promotional materials

\$ 20.00 per hotel

Miscellaneous fee without receipt



Standard Out-of-State Rates

Lodging Level I Cities per day: \_\_\_\_\_ \$ 70.00 + tax

Lodging Level II States and Cities per day: \_\_\_\_\_ \$ 70.00 + tax

~~Connecticut~~   ~~Massachusetts~~   ~~Akron, OH~~   ~~Atlanta, GA~~  
~~Bethesda, MD~~   ~~Buffalo, NY~~   ~~Canton, OH~~   ~~Charleston, SC~~  
~~Cleveland, OH~~   ~~Columbus, OH~~   ~~Denver, CO~~   ~~Ft. Lauderdale, FL~~  
~~Jacksonville, FL~~   ~~Kansas City, MO~~   ~~Miami, FL~~   ~~Milwaukee, WI~~   ~~New Orleans, LA~~  
~~Orlando, FL~~   ~~Providence, RI~~   ~~Richmond VA~~   ~~Rochester, NY~~  
~~St. Louis, MO~~   ~~Salt Lake City, UT~~   ~~San Antonio, TX~~

Syracuse, NY — Tampa, FL — Toledo, OH — ~~Seattle, WA~~  
~~Wilmington, DE~~

Lodging Level III Cities per day: \$ 117.00 + tax  
 Boston, MA — Chicago, IL — Dallas, TX — Detroit, MI  
 Hartford, CT — Los Angeles, CA — Minneapolis, MN — San Francisco, CA  
 Philadelphia, PA — Pittsburgh, PA — Phoenix, AZ — San Diego, CA  
 New York, NY — Washington, DC

### Out-of-State Reimbursement Rates

Employees are to utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government. The CONUS rates are located on the U.S. Government's web page at <http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/travel.shtml>

Use the CONUS standard rates for all locations within the continental United States not specifically shown on the web page as a listed point.

Meals per day:

City Level	Breakfast	Lunch	Dinner	Full Day
I	\$ 6.00	\$ 8.00	\$ 14.00	\$ 28.00
H	\$ 7.00	\$ 10.00	\$ 15.00	\$ 32.00
III & IV	\$ 8.00	\$ 12.00	\$ 16.00	\$ 36.00

### Standard In-State Rates

Lodging Level I Cities and Counties per day: \$ 50.00 + tax

Lodging Level II Cities and Counties per day: \$ 50.00 + tax

Davidson Co. — Hamilton Co. — Knox Co. — Shelby Co.  
 — Gatlinburg

Meals per day:

City Level	Breakfast	Lunch	Dinner	Full Day
I	\$ 5.00	\$ 7.00	\$ 10.00	\$ 22.00
II & III	\$ 5.00	\$ 8.00	\$ 11.00	\$ 24.00

### In-State Travel Reimbursement Rates

**Level I Counties and Cities**

<b>Day of Departure</b>		<b>Maximum</b>		<b>Maximum</b>
<b>Meals</b>				
<b>And Return</b>		<b>Lodging</b>		<b>and</b>
<b><u>Incidentals</u></b>				
<b>75% of M&amp;I</b>		<b>\$60.00</b>	<b>+</b>	<b>tax</b>
		<b>\$30.00</b>		
<b>Shelby Co.</b>	<b>Davidson Co.</b>	<b>Knox Co.</b>		<b>Hamilton</b>
<b>Co.</b>				
<b>Gatlinburg</b>	<b>Sullivan Co.</b>	<b>Johnson City</b>		

**Level II Counties and Cities**

<b>Day of Departure</b>		<b>Maximum</b>		<b>Maximum</b>
<b>Meals</b>				
<b>And Return</b>		<b>Lodging</b>		<b>and</b>
<b><u>Incidentals</u></b>				
<b>75% of M&amp;I</b>		<b>\$50.00 + tax</b>		
		<b>\$30.00</b>		

**All other counties and cities not listed above.**

Standard Out-of-Country Rates

Lodging Per Day: \_\_\_\_\_ Actual Expense

Meals Per Day:

<u>Out of Country</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Dinner</u>	<u>Full Day</u>
All Out of Country	\$ 8.00	\$ 12.00	\$ 18.00	\$ 38.00

<b>Day of Departure</b>		<b>Maximum</b>		<b>Maximum</b>
<b>Meals</b>				
<b>And Return</b>		<b>Lodging</b>		<b>and</b>
<b><u>Incidentals</u></b>				
<b>75% of M&amp;I</b>		<b>Actual Expense</b>		<b>\$42.00</b>

**Special Rates Under Exception One**

This exception applies to the Tennessee Board of Regents' Chancellor and his or her immediate staff, presidents of institutions, area school directors, and System employees traveling in their company. This exception rate schedule corresponds with Exception Number Three of the Comprehensive Travel Regulations of the State of Tennessee.

**Out-of-State Rates**

Lodging Level I Cities per day: \_\_\_\_\_ \$ 70.00 + tax

Lodging Level II States and Cities per day: \_\_\_\_\_ \$ 75.00 + tax

Connecticut \_\_\_\_\_ Massachusetts \_\_\_\_\_ Akron, OH \_\_\_\_\_ Atlanta, \_\_\_\_\_ GA

~~Bethesda, MD~~ ~~Buffalo, NY~~ ~~Canton, OH~~ ~~Charleston, SC~~ ~~Baltimore, MD~~  
~~Cleveland, OH~~ ~~Columbus, OH~~ ~~Denver, CO~~ ~~Ft. Lauderdale, FL~~ ~~Cincinnati, OH~~  
~~Jacksonville, FL~~ ~~Kansas City, MO~~ ~~Miami, FL~~ ~~Milwaukee, WI~~ ~~Indianapolis, IN~~  
~~Orlando, FL~~ ~~Providence, RI~~ ~~Richmond, VA~~ ~~Rochester, NY~~ ~~New Orleans, LA~~  
~~St. Louis, MO~~ ~~Salt Lake City, UT~~ ~~Seattle, WA~~ ~~Syracuse, NY~~ ~~Rockville, MD~~  
~~Toledo, OH~~ ~~Wilmington, DE~~ ~~San Antonio, TX~~ ~~Tampa, FL~~

Lodging Level III Cities per day: \$100.00 + tax  
~~Boston, MA~~ ~~Chicago, IL~~ ~~Dallas, TX~~ ~~Detroit, MI~~  
~~Hartford, CT~~ ~~Los Angeles, CA~~ ~~Minneapolis, MN~~ ~~San Francisco, CA~~  
~~Philadelphia, PA~~ ~~Pittsburgh, PA~~ ~~Phoenix, AZ~~ ~~San Diego, CA~~

Lodging Level IV Cities per day: \$125.00 + tax  
~~New York, NY~~ ~~Washington, DC~~

Meals per day:

City Level	Breakfast	Lunch	Dinner	Full Day
I	\$ 6.00	\$ 9.00	\$ 15.00	\$ 30.00
II	\$ 7.00	\$ 10.00	\$ 17.00	\$ 34.00
III & IV	\$ 8.00	\$ 12.00	\$ 18.00	\$ 38.00

### Out-Of State Reimbursement Rates

Employees are to utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government. The CONUS rates are located on the U.S. Government's web page at: <http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/travel.shtml>

Use the CONUS standard rates for all locations within the continental United States not specifically shown on the web page as a listed point.

#### In-State Rates

Lodging Level I Cities and Counties per day: \$ 42.00 + tax

Lodging Level II Cities and Counties per day: \$ 55.00 + tax

Hamilton Co. ——— Gatlinburg

Lodging Level III Cities and Counties per day: \$ 58.00 + tax

Davidson Co. ——— Knox Co. ——— Shelby Co.

Meals per day:

City Level	Breakfast	Lunch	Dinner	Full Day
——— I	\$ 5.00	\$ 8.00	\$ 11.00	\$ 24.00
——— II & III	\$ 6.00	\$ 9.00	\$ 12.00	\$ 27.00

**In-State Travel Reimbursement Rate**

**Level I Counties and Cities**

<b>Day of Departure</b>		<b>Maximum</b>	<b>Maximum</b>
<b>Meals</b>			
<b>And Return</b>		<b>Lodging</b>	<b>and</b>
<b>Incidentals</b>			
<b>75% of M&amp;I</b>		<b>\$65.00 + tax</b>	
		<b>\$30.00</b>	
<b>Shelby County</b>	<b>Davidson Co.</b>	<b>Knox Co.</b>	<b>Hamilton</b>
<b>Co.</b>			
<b>Gatlinburg</b>	<b>Sullivan Co.</b>	<b>Johnson City</b>	

**Level II Counties and Cities**

<b>Day of Departure</b>		<b>Maximum</b>	<b>Maximum</b>
<b>Meals</b>			
<b>And Return</b>		<b>Lodging</b>	<b>and</b>
<b>Incidentals</b>			
<b>75% of M&amp;I</b>		<b>\$55.00 + tax</b>	
		<b>\$30.00</b>	

All other counties and cities not listed above.

**Special Rates Under Exception Two**

This exception applies to Board Members of the Tennessee Board of Regents who are reimbursed for travel in the performance of their official duties. This exception rate schedule corresponds with Exception Number Four of the Comprehensive Travel Regulations of the State of Tennessee.

**Out of State Rates**

Lodging Level I Cities per day: ————— \$ 70.00 + tax

Lodging Level II States and Cities per day: ————— \$ 75.00 + tax

Connecticut ——— Massachusetts ——— Akron, OH ——— Atlanta, ——— GA

~~Bethesda, MD~~ ~~Buffalo, NY~~ ~~Canton, OH~~ ~~Charleston, SC~~ ~~Baltimore, MD~~  
~~Cleveland, OH~~ ~~Columbus, OH~~ ~~Denver, CO~~ ~~Ft. Lauderdale, FL~~ ~~Cincinnati, OH~~  
~~Jacksonville, FL~~ ~~Kansas City, MO~~ ~~Miami, FL~~ ~~Milwaukee, WI~~ ~~Indianapolis, IN~~  
~~Orlando, FL~~ ~~Providence, RI~~ ~~Richmond, VA~~ ~~Rochester, NY~~ ~~New Orleans, LA~~  
~~St. Louis, MO~~ ~~Salt Lake City, UT~~ ~~Seattle, WA~~ ~~Syracuse, NY~~ ~~Rockville, MD~~  
~~Toledo, OH~~ ~~Wilmington, DE~~ ~~San Antonio, TX~~ ~~Tampa, FL~~

Lodging Level III Cities per day: \_\_\_\_\_ \$100.00 + tax

~~Boston, MA~~ ~~Chicago, IL~~ ~~Dallas, TX~~ ~~Detroit, MI~~  
~~Hartford, CT~~ ~~Los Angeles, CA~~ ~~Minneapolis, MN~~ ~~San Francisco, CA~~  
~~Philadelphia, PA~~ ~~Pittsburgh, PA~~ ~~Phoenix, AZ~~ ~~San Diego, CA~~

Lodging Level IV Cities per day: \_\_\_\_\_ \$125.00 + tax

~~New York, NY~~ ~~Washington, DC~~

Meals per day:

City Level	Breakfast	Lunch	Dinner	Full Day
I	\$ 6.00	\$ 9.00	\$ 15.00	\$ 30.00
II	\$ 7.00	\$ 10.00	\$ 17.00	\$ 34.00
III & IV	\$ 8.00	\$ 12.00	\$ 18.00	\$ 38.00

### Out-of State Reimbursement Rates

Employees are to utilize the U.S. General Services Administration CONUS (Continental United States) rates provided by the federal government. The CONUS rates are located on the U.S. Government's web page at

<http://policyworks.gov/org/main/mt/homepage/mtt/perdiem/travel.shtml>

Use the CONUS standard rates for all locations within the Continental United States not specifically shown on the web page as a listed point.

### In-State Travel Reimbursement Rates

In-State Rates

Lodging Level I Cities and Counties per day: \_\_\_\_\_ \$ 55.00 + tax

Lodging Level II Cities and Counties per day: \_\_\_\_\_ \$ 70.00 + tax

Davidson Co. \_\_\_\_\_ Hamilton Co. \_\_\_\_\_ Knox Co. \_\_\_\_\_ Shelby \_\_\_\_\_ Co. \_\_\_\_\_  
 \_\_\_\_\_ Gatlinburg

Meals per day:

City Level	Breakfast	Lunch	Dinner	Full Day
_____ I	\$ 6.00	\$ 8.00	\$ 14.00	\$ 28.00
_____ H	\$ 6.00	\$ 8.00	\$ 14.00	\$ 28.00

**Level I Counties and Cities**

**Day of Departure** \_\_\_\_\_ **Maximum** \_\_\_\_\_ **Maximum** \_\_\_\_\_  
**Meals** \_\_\_\_\_  
**And Return** \_\_\_\_\_ **Lodging** \_\_\_\_\_ **and** \_\_\_\_\_  
**Incidentals** \_\_\_\_\_  
**75% of M&I** \_\_\_\_\_ **\$80.00 + tax** \_\_\_\_\_  
 \_\_\_\_\_ **\$30.00** \_\_\_\_\_  
 Shelby Co. \_\_\_\_\_ Davidson Co. \_\_\_\_\_ Knox Co. \_\_\_\_\_ Hamilton  
 Co. \_\_\_\_\_  
 Gatlinburg \_\_\_\_\_ Sullivan Co. \_\_\_\_\_ Johnson City \_\_\_\_\_

**Level II Counties and Cities**

**Day of Departure** \_\_\_\_\_ **Maximum** \_\_\_\_\_ **Maximum** \_\_\_\_\_  
**Meals** \_\_\_\_\_  
**And Return** \_\_\_\_\_ **Lodging** \_\_\_\_\_ **and** \_\_\_\_\_  
**Incidentals** \_\_\_\_\_  
**75% of M&I** \_\_\_\_\_ **\$70.00 + tax** \_\_\_\_\_  
 \_\_\_\_\_ **\$30.00** \_\_\_\_\_

All other counties and cities not listed above.