

Administrative Procedures for Employee Travel, Meal, and Expense Reimbursement
(Attachment for Policy No. 331)

Purpose

The School District of Philadelphia (“District”) recognizes that, in accordance with Policy 331, employees may incur expenses in the course of conducting District business for which they may be reimbursed. The purpose of these procedures is to establish a process for seeking and obtaining reimbursement for reasonable and appropriate work-related expenses incurred by employees while conducting official District business.

Procedures

Employees are expected to spend the District’s funds prudently while traveling on District business and when purchasing goods or incidental services for appropriate work-related purposes. Such expenditures must be necessary and reasonable to the purpose of the travel or District business.

Helpful procedural information including the following forms can be found on the [Accounts Payable forms webpage](#)

- Community Training - For teachers to request reimbursement of allowable expenses for administration of the Life Skills program
- Travel Authorization Request (“SEH-194”) - For District employees to complete PRIOR to out of town travel
- Employee Reimbursement Request (“SEH-195”) - For District employees to request reimbursement of authorized expenses
- Exception to Policy Form - For District employees to request reimbursement of expenses that are not permitted by this policy

The Accounts Payable Department is located at the following address:

The School District of Philadelphia
Accounts Payable Department
440 North Broad Street
Suite 324, Portal D
Philadelphia, PA 19130
Main Phone No. 215- 400-4530
Fax No. 215- 400-4531

Requesting and Obtaining Approval of Employee Travel and Reimbursements

Administrators at the level of Director/Principal and above are responsible for making sure that their subordinates are familiar with these procedures and that their approval is obtained before such expenditures are incurred.

Expense Reimbursements

Employees seeking reimbursement should complete the appropriate form and obtain the signatures required by the form. Employees should submit all work-related expenses for reimbursement to the Accounts Payable Department via an approved SEH-195, available on the [Accounts Payable forms webpage](#). All reimbursement requests for work-related expenses require an original itemized receipt of the expenditure and explanation of the business purpose pertaining to the expense. Employee reimbursements will be processed within seven business days; reimbursements will be included in the employee's subsequent paycheck.

Approvals

An administrator at the Director/Principal level or above may not authorize their own travel or approve expenditures, and therefore, must obtain the approval of their supervisor.

All out-of-town travel must be approved by the Assistant Superintendent or Chief or their designee. Out-of-town travel for school-based staff must also be approved by the Chief of Schools.

Employees who anticipate the use of grant funding for reimbursement expenditures are required to follow the specific requirements of the grant to be used. In addition, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) must also be followed for federal funds. Employees should obtain the approval of the Grant Compliance Office prior to submitting the reimbursement request form to the Accounts Payable Department for processing.

All requests for employee reimbursement are reviewed by the Office of the Comptroller/Accounts Payable Department to determine the official nature of the expenditure and the propriety and reasonableness of the charges. Expenditures not deemed necessary or reasonable will not be reimbursed.

Expenditures falling outside the limitations established in this policy will be approved only if fully documented and review of the circumstances indicates that such expenditures are necessary and reasonable and in the best interest of the District. Approval of the appropriate Chief, Assistant Superintendent, and the Chief Financial Officer ("CFO") in advance of incurring the expense is required; review and approval is accomplished with the Exception to the Policy form, available on the [Accounts Payable forms webpage](#).

Conferences and Training

Employees who seek reimbursement for conference or training attendance shall choose virtual attendance, if that is available, or choose the most local location for in-person attendance if virtual attendance is not an option. Reimbursement for in-person attendance when a virtual or more local option exists will only be available after an exception to the policy form has been approved.

If multiple employees need to attend an in-person only conference or other learning opportunity, managers should pursue alternatives of having the session held at a District facility or identify local conferences before out of town on-site travel is authorized.

Attendance at conferences and external training opportunities should be based upon business needs and identified development and enrichment opportunities. Consideration should be given to all employee groups' ability to attend conferences. Training and conferences are for business reasons and must be documented as such on the travel request form.

Employee Travel

Travel expenses are reimbursable expenditures when in compliance with Policy 331 and these administrative procedures.

(Inter/Intra-City) Travel

Inter-city travel is travel outside the geographical limits of the City of Philadelphia although within the states of Pennsylvania, New Jersey, and Delaware; less than 150 miles (one way); and not including an overnight stay.

Intra-city travel is travel within the geographical limits of the City of Philadelphia. The first trip and last trip of the day to and from work within the City of Philadelphia is not an allowable travel expense.

Employees can request reimbursement for Inter/Intra-City travel by submitting an approved SEH-195 form, available on the [Accounts Payable forms webpage](#), to the Accounts Payable Department for processing. Documentation for expenditures relating to intra/inter-city travel via public transit fares or ride sharing requires a receipt for the expense.

An overnight stay is not permitted within the greater Philadelphia region unless the Superintendent or their designee grants an exception through the Exception to Policy form, available on the [Accounts Payable forms webpage](#).

Inter-city travel permits employees to be reimbursed for limited circumstances and only if funds are available in the appropriate departmental budget and the costs and expenses have received the appropriate approval. The reimbursement for Inter-City travel costs and related expenses are limited to the following circumstances:

- a. Travel incurred because of emergencies (e.g., major fire or water emergencies, natural disasters).
- b. Travel to attend a work-related meeting or conference.
- c. Travel specifically required by a grantor to maintain compliance with a grant agreement.
- d. Travel to accompany student sports teams or for any purpose of school competition or student learning, but only for the necessary and reasonable number of employees.
- e. Travel required for safety training.
- f. Travel to maintain direct work-related professional certifications and licenses, provided such training is not available in the City or surrounding areas.

- g. Travel required for participation in the legislative process in Harrisburg, Pennsylvania or in Washington, D.C.
- h. Limited instances necessitated by business circumstances subject to the express written advance approval of the CFO for reason/s other than those set forth above; approval is accomplished with the Exception to the Policy form.

Expenditures relating to intra-city travel should be limited to applicable public transit fares, taxis, and ride sharing (services pertaining to ride sharing must be licensed and legally able to operate) at the lowest level rate. Employees must obtain the pre-approval of the department head or designee for ride share services.

Commuting Expenses

While employee travel is a reimbursable expense, commuting to work and home is not. The Internal Revenue Service (“IRS”) defines commuting as travel from your home to your workplace (headquarters). Headquarters is defined as the assigned location where the employee spends the largest portion of their regular work days or working time, or the place to which they return upon completion of special assignments. As a condition of employment, employees should expect to incur commuting expenses between their residence and work headquarters. Consequently, the first trip of the day (to headquarters or temporary work site) and the last trip of the day (return trip home from headquarters or temporary work site) are considered commuting expenses as defined by the IRS and therefore are not reimbursable expenses.

Expenses associated with District business in excess of commuting expenses are reimbursable. An employee whose travel during a given day does not include travel through the employee’s headquarters shall be reimbursed for all mileage traveled that day in excess of the employee’s ordinary commuting mileage (home to headquarters). An employee whose travel does include travel through their headquarters shall be reimbursed for all mileage in excess of commuting mileage. All travel must be by the most direct route.

Out-of-Town Travel

Travel Arrangements

All out-of-town travel must be approved in advance of travel. Out-of-town travel is defined as travel that is over 150 miles (one-way) or includes an overnight stay. As discussed above, employees are required to choose virtual attendance or local or onsite conferences rather than out-of-town conferences and training, if available, unless an Exception to Policy form, available on the [Accounts Payable forms webpage](#), is granted.

Employees traveling out-of-town on official District business are required to make their travel arrangements through the District’s official Travel Agencies for transportation as follows:

- For airfare reservations (less than six travelers), contact AAA Corporate Travel Services at 1 (800) 354-4514.
- For rail reservations and air reservations (for 6 or more travelers), contact Au Revoir at (215) 848-2220.

Airline reservations will be booked by the official travel agency at the lowest available coach rate requiring as few transfers as possible.

Employees must obtain a quote of the estimated transportation cost from the official travel agent and then complete an SEH-194, available on the [Accounts Payable forms webpage](#). The completed SEH-194 should be submitted to appropriate personnel for approval within 24 hours of receiving the quote from the official travel agent in order to preserve the lowest available airfare or rail fare.

The employee should forward the approved SEH-194 to the Accounts Payable Department who will contact the official travel agents to book the air or rail reservation. Employees will receive their itinerary prior to traveling via e-mail from the official travel agency.

Tickets: Paper tickets will not be issued. All tickets will be issued electronically. Employees are required to present all required forms of identification at the check-in.

Frequent flier points: An employee's frequent flier mileage account may be credited for official travel. However, employees may not reject a reservation if the lowest available fare is with an airline other than that of which they are a frequent flier member.

Extended stay: Many airlines offer substantially reduced fares when a Saturday evening stay-over is booked. Approval for early arrivals and extended stay at the expense of the District will be granted if the employee with the travel agency can demonstrate that the additional cost for lodging and meals is more than offset by the reduced airfares.

Vacation preceding/following out-of-town: When an official period of travel is preceded or followed by an approved employee vacation or other non-work day, only such expenses that are an integral part of the official travel may be charged to the District. Transportation costs will be reimbursed up to the approved value of the round trip cost to and from the point of destination of the official business travel on the dates of approved business travel.

Lowest fare: If an employee chooses a reservation that is not the lowest recommended fare provided by the official travel agent, the employee must pay the difference between the approved fare and the accepted fare directly to the official travel agent unless authorized by the appropriate District official to take the more expensive reservation.

Modifications: If an employee makes an unapproved modification to their travel arrangements that result in additional charges, the additional charges will be the responsibility of the employee.

It is the expectation that out-of-town travel will be booked far enough in advance following these procedures to secure the lowest possible rates, particularly for airfare. Last minute bookings; delays in the submission of approval forms; or delays in the approval process for those forms, if not submitted timely by the traveler, may create an unreasonably high transportation or lodging cost. In cases where travel cost has increased because travel forms were not submitted timely and

federal funds are involved, the difference between what the actual cost is and what the cost would have been if booked timely must be paid with operating funds.

Lodging

Employees are responsible for booking their own lodging after approval of the cost. Employees may request a travel advance as discussed below. Employees should consult the General Services Administration (“GSA”) [schedule](#)¹ for government rates at their destination. The employee should endeavor not to exceed the GSA rate unless it is beneficial to stay at the hotel where the conference or training is held and the organizers provide special rates for participants. If the employee cannot secure a GSA rate, the employee should book lodging through the conference or meeting housing organizer.

Incidental Expenses while Traveling Out-of-Town

Employees may incur incidental expenses while traveling out-of-town on official District business. Incidental expenses are defined as reasonable and necessary fees and tips given to individuals such as porters, baggage carriers, drivers, and wait staff.

Valet (dry cleaning/ laundry) expenses are personal incidentals and for that reason are not reimbursable expenses.

Travel Advance

Employees may request a travel advance to reduce out-of-pocket expenses relating to traveling out-of-town. Approval must be obtained in advance of travel and is accomplished using the SEH-194, available on the [Accounts Payable forms webpage](#). All approved SEH-194 forms should be submitted to the Accounts Payable Department at least two (2) weeks before the trip.

Upon conclusion of travel, and within ten (10) business days, an approved SEH-195 form, available on the [Accounts Payable forms webpage](#), must be submitted to the Accounts Payable department to reconcile the advance travel request expenditures identified on the SEH-194 form. If an SEH-195 form is not submitted within 60 days of the date of travel, the travel advance money will be recouped from the employee in a subsequent paycheck.

Use of Privately Owned Vehicles (“POV”) for Travel

A POV is defined as any vehicle (such as an automobile) operated by an employee that is not a District-owned vehicle and is not commercially leased or rented by an employee for use in connection with official District business. Employees may use POVs for official District business when such use is advantageous to the District and authorized by their supervisor.

Employees may request reimbursement of miles traveled using the SEH-195 form, available on the [Accounts Payable forms webpage](#). The standard mileage rate for reimbursement is available

¹ The GSA schedule is available at <https://www.gsa.gov/travel/plan-book/per-diem-rates>

on [Accounts Payable's website](#)² and is based upon the IRS recommended rate. All approved SEH-195 forms should be submitted to the Accounts Payable Department for processing. Documentation of miles traveled (e.g. a Map Quest or Google Maps route) must accompany the SEH-195 noting the miles traveled. Mileage reimbursement will not be granted for the first stop of each workday or the trip home from the last work location of the day (see above section on Commuting Expenses).

Tolls are reimbursable expenses with a receipt.

Parking fees are reimbursable when parking at commercial parking areas is necessary. Parking fees are not reimbursable with respect to an employee's Headquarters.

Registration and Insurance

All POVs authorized for District business shall be properly registered and insured in the Commonwealth of Pennsylvania pursuant to Pennsylvania financial responsibility laws.

All employees are encouraged to review personal vehicle insurance limitations that may limit or restrict coverage or use of a POV for official District business purposes. Employees must properly safeguard all belongings (personal and Government) in their POV.

Use of Cell Phone or Other Mobile Device

The use of cell phones or other devices to email, text message, or browse the internet while driving a POV in performance of official District business is strictly prohibited. The use of cell phones for placing or receiving voice calls while driving a POV on official District business is generally prohibited based on applicable jurisdictions. However, employees with POVs and/or cell phones that have built in hands-free capabilities may use this feature for voice calls while driving. In all other cases, employees must pull over and stop driving to initiate or receive any voice call.

Fines

Fines imposed on an employee for traffic offenses committed in a POV while conducting official District business are the responsibility of the employee. This includes parking violations.

Rental Car

Use of a rental car is not reimbursable unless pre-approval is secured in advance of travel using the SEH-194, available on the [Accounts Payable forms webpage](#).

² The Accounts Payable webpage is available at <https://www.philasd.org/accountspayable/policies-procedures/travel/>

Meals

Allowable Meal Expenses

Per Policy 331, the District will not purchase or reimburse the cost of meals or refreshments of any kind except only in reasonable amounts based on the standard federal meal allowance guidelines related to the limited circumstances set forth below and only if funds are available in the appropriate budget:

- A. Meals provided to District employees during emergency situations (e.g., major fire/water emergencies, natural disasters, etc.).
- B. Grant-funded meals and refreshments where the provision of such is specifically provided for in the grant agreement (such as Title I parental involvement meetings).
- C. Meals incurred on official out-of-town District business provided such out-of-town travel has been approved in advance in accordance with this policy and administrative procedures.
- D. Limited instances necessitated by business circumstances subject to the express advance written approval of the CFO for reasons other than those set forth above.

Ineligible Meal Expenses

None of the following expenses shall or will be paid for or reimbursed by the District:

- A. Meals for District employees not specifically identified as an allowable meal expense;
- B. Liquor (including beer or wine);
- C. Meals for family or guests not specifically identified as an allowable meal expense; and
- D. Any other unapproved expenditure for meals, entertainment, or related purposes.

Meal reimbursement is only available for out-of-town travel and only while traveling. The meal allowance rate for meals not included in the registration fee or required as part of an official function (with receipt) is based on the GSA Per Diem Rate, in accordance with the Standard Meal Allowance. No receipt is necessary if using the Per Diem Rate available on the [Accounts Payable website](#).

To qualify for meal allowances, an employee must be in a travel status during at least one half hour between the following time limits:

- Breakfast: 7:30 am and 9:30am
- Lunch: 11:30 am and 1:30 pm
- Dinner: 5:30 pm and 7:00 pm

Meals that are required as part of an official function (conventions, etc.) and directly paid by the employee (not part of the registration fee) will be reimbursed in the amount actually expended and should not be included in the meal allowance. A receipt must accompany the reimbursement request for such meals using the SEH-195, available on the [Accounts Payable forms webpage](#).

Superintendent and School Board Expense Reimbursements

Superintendent Reimbursements

Request for payment of executive credit card invoices for charges incurred by the Superintendent must be submitted to the Accounts Payable Department via a non-Purchase Order (“PO”) invoice template, available on the [Accounts Payable forms webpage](#).

All requests for payments require the credit card statement, original itemized receipts(s) of charges, and an explanation of the business purpose(s). All requests for payment by the Superintendent should be reviewed and approved by the CFO prior to submitting to the Accounts Payable department for processing.

Board of Education (“Board”) Reimbursements

Requests for reimbursement of any expenses incurred by a Board member must be submitted to the Accounts Payable Department via an Employee Expense Reimbursement [form](#) (SEH-195). All requests for reimbursement require the debit or credit card statement (if payment was by debit/credit card), original itemized receipts(s) of charges, and an explanation of the business purpose(s). Reimbursement payments will be made directly to the Board member via the Payroll System.

Late fees are the responsibility of the Board member to pay using non-District funds and will not be reimbursed.

All requests for reimbursements by a Board member should be reviewed and approved by the Board President and the Board’s Chief of Staff prior to submitting to the Accounts Payable Department for processing.

Maintenance Schedule

These procedures will be reviewed upon policy renewal, or in the case of a triggering event.

Related Information:

[Accounts Payable website](#)

[Revenue Procedure \(Rev Proc.\) 2019-46 \(Standard Allowance\)](#)

[General Service Administration \(G.S.A. gov.\) per diem rates](#) (mileage, meals, and incidentals)