

## 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.

### Steppers

Helpful procedural information including steppers for submitting the following expense reimbursements using the Oracle ERP system can be found on the ERP Help sitemap using the following link: <https://www.philasd.org/erphelp/#financeerp> Once on the website, select the EXPENSES section located on the middle of the page and then click on STEPPERS AND ADDITIONAL RESOURCES to view the steppers.

- Travel Authorization Request<sup>1</sup> - For District employees to complete PRIOR to out of town travel, three months in advance of the trip is recommended. **Employees must attach a copy of the AAA Corporate Travel or Au Revoir quoted itinerary, including their email and best contact phone number when traveling by plane or rail** to the Travel Authorization. This will allow Accounts Payable to make arrangements to book their trip once all approvals have been submitted in the Oracle ERP system.
- Cash Advance – District employees may submit a Travel Cash Advance Request if they would like to receive up to 80% of the travel costs in advance of the trip. An approved Travel Authorization must be completed prior to submitting for a Cash Advance. The Travel Authorization number is required in the Oracle ERP system for a Cash Advance. Cash Advances can only be given if the employee has direct deposit set up for payroll. An option for payment in the method of an outsourced check is also available to employees. This check option is only available for Expense Report payments.
- Expense Report<sup>2</sup> - For District employees to request reimbursement of authorized expenses. Employee Expense reimbursement requests for the final non-routine travel expenses **MUST** be submitted within two weeks of completion of the travel. If a Cash Advance was given, that must be attached to the final Expense Report in the Oracle ERP system (see the steppers on the Expenses section of ERP help sitemap linked [here](#)). Once on the website, select the EXPENSES section located on the middle of the page and then click on STEPPERS AND ADDITIONAL RESOURCES to view the steppers.
- Life Skills - For teachers to request reimbursement of allowable expenses for

<sup>1</sup> This replaces the use of the former SEH-194 form.

<sup>2</sup> This replaces the use of the former SEH-195 form.

## administration of the Community Training program

### 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. An approved exception to procedure form is required for in-person attendance when a virtual or more local option exists.

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 Expense Report<sup>2</sup> on the Oracle ERP system, which will route it for approval. Once all required approvals are completed, the Oracle ERP system routes it to the Accounts Payable department for audit review. Documentation for expenditures relating to intra/inter-city travel via public transit fares or ride sharing requires a receipt to be attached in the Expense Report completed in the Oracle ERP system.

An overnight stay is not permitted within the greater Philadelphia region unless the Superintendent or their designee grants an exception through the Exception to Procedure form.

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:

<sup>1</sup> This replaces the use of the former SEH-194 form.

<sup>2</sup> This replaces the use of the former SEH-195 form.

- 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. 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 Procedure 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***

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 Procedure form, available on the [Accounts Payable forms webpage](#), click on the Forms & Resources drop down and select the “Exception to Procedure Form”.

<sup>1</sup> This replaces the use of the former SEH-194 form.

<sup>2</sup> This replaces the use of the former SEH-195 form.

➤ *Travel Arrangements*

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 attach the quote and the employees contact information, when submitting their Travel Authorization Request<sup>1</sup> in the ME section of the Oracle ERP system. The Oracle ERP system will route the Travel Authorization Request to the appropriate approvers. The approval status can be found in the employee's bell within the Oracle ERP system. Once a Travel Authorization Request is fully approved, the employee may submit for a Cash Advance up to 80% of the out of pocket costs. The Travel Authorization Request and Cash Advance sections of the Oracle ERP system replace the former SEH-194 paper form. The Travel Authorization Request should be submitted in the Oracle ERP system within 24 hours of receiving the quote from the official travel agent in order to preserve the lowest available airfare or rail fare. Three months in advance of the trip is recommended.

Once all approvals are completed, the Travel Authorization request will be routed to the Accounts Payable Department by the Oracle ERP system 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.

<sup>1</sup> This replaces the use of the former SEH-194 form.

<sup>2</sup> This replaces the use of the former SEH-195 form.

*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 (three months is recommended) following these procedures to secure the lowest possible rates, particularly for airfare. Last minute bookings; delays in the submission of Travel Authorizations; or delays in the approval process, 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 Authorization and approvals 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 cash advance as discussed below. Employees should consult the General Services Administration (“GSA”) [schedule](#) for 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.

➤ *Meals*

Meals are reimbursable expenses with a receipt not to exceed the per diem rate (see more details on page 7 below).

➤ *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 ride-share, porters, baggage carriers, drivers, and wait staff.

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

➤ *Travel Cash Advance*

Employees may request a travel cash advance to reduce out-of-pocket expenses relating to traveling out-of-town. Approval must be obtained in advance by completing a Cash Advance in the ME section of the Oracle ERP system. A Travel Authorization number is required when submitting the Cash Advance. The former paper SEH-194 form was replaced by the Travel

<sup>1</sup> This replaces the use of the former SEH-194 form.

<sup>2</sup> This replaces the use of the former SEH-195 form.

Authorization and Cash Advance sections of the Oracle ERP system effective December 15, 2024. All Cash Advances should be submitted at least two (2) weeks before the trip. Reimbursements will be given to the employee via electronic transfer to the employee's bank account on record in the Oracle ERP system. Cash Advances can only be given if the employee has direct deposit set up for payroll.

➤ *Final Travel Expense Reimbursement*

Upon conclusion of travel, and within ten (10) business days, an Expense Report **must** be completed within the ME section of the Oracle ERP system. If a Cash Advance was provided prior to the trip, the employee should click on the "+" button in the "Authorization" field of the Oracle ERP Expense Report to deduct the cash advance portion. The Oracle ERP Expense Report replaced the former paper SEH-195 form effective December 14, 2024. Employees will receive reimbursement from Accounts Payable once all approvals and pre-audit review is completed. If a final Travel Expense <sup>2</sup> is not submitted within 60 days of the date of travel, the travel cash 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.

*Mileage:* Employees may request reimbursement of miles traveled using the Expense Report available in the ME section of the Oracle ERP system <sup>2</sup>. The standard mileage rate for reimbursement is embedded within the Oracle ERP system based upon the IRS recommended rate. All approved Expense Reports will be routed by the Oracle ERP workflow to the Accounts Payable Department for processing. Miles traveled is calculated within the Oracle ERP system based on the entered destination and the "USE MAPS" section of the Expense Form will calculate the mileage eligible for reimbursement, net of commuting distance. 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). Alternatively, if the employee does not want to use the map embedded in the Oracle ERP system, the employee may attach a google map showing each leg of their trip and a separate google map showing the commuting miles. The commuting miles must be deducted from the reimbursement request.

*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.

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

<sup>1</sup> This replaces the use of the former SEH-194 form.

<sup>2</sup> This replaces the use of the former SEH-195 form.

*Use of Cell Phone or Other Mobile Device* 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* 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 by completing a Travel Authorization in the “ME” section of the Oracle ERP system.

### ***Meals***

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](#).

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 Expense Report available in the “ME” section of the Oracle ERP system.

#### ➤ *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.

#### Superintendent Executive Credit Card Payment

Requests 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](#) under the “Forms and Resources” dropdown. Once on the website, click on “Forms & Resources” and click on the “AP Non-PO Invoice Template.”

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 using the “ME” section of the Oracle ERP system<sup>2</sup>. All requests for reimbursement require the debit or credit card statement (if payment was by debit/credit card), attaching 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 Accounts Payable 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 being routed via Oracle ERP workflow the Accounts Payable Department for processing.



**Noncompliance with Policy and Procedures**

Requests for reimbursement of expenditures that do not comply with Policy 331 and these procedures will be approved only if a review of the circumstances indicates that such expenditures were 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 Procedure form, available on the Accounts Payable forms webpage linked [here](#)

**Maintenance Schedule**

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

**Related Information**

The Accounts Payable Department contact information:

email: [accountspayable@philasd.org](mailto:accountspayable@philasd.org)  
Main Phone No. 215- 400-4530  
Fax No. 215- 400-453

**[Accounts Payable website:](#)**

<https://www.philasd.org/finance/#accountspayable> (Select the Travel Section Dropdown)

**[Revenue Procedure \(Rev Proc.\) 2019-46 \(Standard Allowance\):](#)**<https://www.irs.gov/pub/irs-drop/rp-19-46.pdf>

**[General Service Administration \(G.S.A. gov.\) per diem rates](#)** (mileage, meals, and incidentals)  
<https://www.gsa.gov/travel/plan-book/per-diem-rates>