

THE SCHOOL DISTRICT OF PHILADELPHIA

SECTION: EMPLOYEES
TITLE: Expense Reimbursement
ADOPTED:
REVISED: October 1, 2009

331 EXPENSE REIMBURSEMENT

Purpose

To establish the policies and procedures governing the reimbursement of travel and other reasonable and proper expenses incurred by employees in the performance of official and necessary School District business.

To establish procedures for utilization of the official travel agent for the School District of Philadelphia.

To establish the implementation date for the revised policy.

Guidelines

AUTHORIZATION AND APPROVAL OF TRAVEL AND REIMBURSEMENTS

The Chief Executive Officer (CEO) or his/her designee(s) is responsible for authorizing travel on necessary and essential School District business and the subsequent approval of incurred expenditures. The intent of reimbursement is to defray those expenses the employee would not ordinarily have incurred had the employee not been on travel status.

Administrators at the level of Director/Principal and above are considered agents of the CEO and they alone have the authority to approve expenditures for this purpose for their direct reports. It shall be their responsibility to see that their subordinates are familiar with these procedures and that their approval is obtained **before** such expenditures are incurred. An Administrator at the Director/Principal level or above may not authorize his/her own travel or approve expenditures therefore, but must obtain the approval of his/her supervisor.

All out-of-town travel for educational personnel must be approved by the Chief Academic Officer (CAO) to ensure that the purpose is consistent with the School District's educational goals and focus. Additionally, expenditures for all out-of-town travel require the prior approval of the CEO or his/her designee(s). (See section on Travel Outside of the School District in PA,

NJ and DE.2.8) This approval, *in advance* of travel, is accomplished through the use of the Travel Authorization Request, SEH-194 (hereinafter referred to only as Form SEH-194.)

Expenditures in excess of the limitations established in these procedures will be approved only if fully documented and a review of the circumstances indicates that such expenditures are necessary and in the best interests of the School District. Approval of the appropriate Chief, Regional Superintendent, or Division Head for review and written approval for reasons set forth here. Limited instances outside of established limitations set forth in these procedures when necessitated by business circumstances are subject to *advance* written approval of both the CEO and Chief Business Officer (CBO) for reasons other than those set forth here and in Policy 324: Travel Policy for District Employees and Policy 325: Meal Policy for District Employees. The CBO and CEO may delegate approval to their deputy for amounts under \$500.

CONFERENCE PARTICIPATION

Participation in any one conference will be limited to *two (2) participants per Region*. Administrative office participants are limited to two (2) in the aggregate. Twenty five (25) participants in total may attend any one conference. One Region, not using its allotment, may permit another *Region* to use it with appropriate documentation.

The School District will reimburse employees, directly involved in educating students, for no more than up to two (2) conferences per fiscal year. For all non-instructional employees, the School District will reimburse for not more than up to one (1) conference per fiscal year.

For all employees, attendance at the conference must be essential to job performance. For instance, travel to participate in meetings of professional, civic or social associations will only be approved if their content is deemed to be specifically aligned with and critical to job performance. Employees may attend additional conferences on their own time and at their expense.

To share helpful information, Attendance at a conference by any employee, including an employee who has been invited to a conference as a presenter, is conditioned upon the employee providing a written report and, if requested by his/her supervisor, a presentation to colleagues regarding conference content within thirty (30) days after the conference.

Waiver of any or all of the limitations set forth above in *Section 2.5 Conference Participation* may be granted only *by both the CEO and CBO*.

REQUEST FOR REIMBURSEMENT

Employees will be reimbursed for approved expenditures within the policies and limitations established herein. Form SEH-195 Employee Expense Reimbursement (hereinafter referred to as Form SEH-195), properly executed and signed, will be used to request reimbursement for routine or out-of-state travel. Receipts for transportation, hotel accommodations, taxi fares, tolls, etc., must be obtained and attached to the form. Reimbursement will be included in the employee's paycheck for a subsequent pay period.

All requests for reimbursement of travel expenses are subject to review 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.

REIMBURSABLE EXPENSES

Travel Within the School District (*Routine Travel*)

Form SEH-195 should be submitted for reimbursement on a monthly basis.

By Automobile

The shortest distance to the destination should generally be taken. Exceptions may be made when expressways or other highways are more convenient or require less time. Records must be kept of the distances between stops so that entries on Form SEH-195 will be accurate. In listing trips on Form SEH-195, indicate the start destination (school/location) of each trip and the miles covered. Show the total reimbursable miles covered for the day in the prescribed block, rounding the total to the nearest mile. Attach a computer map showing the miles of the route. A mileage reimbursement rate is established in each labor contract/agreement. If the School District's mileage reimbursement rate is in excess of the amount allowed by the Internal Revenue Service, then the total amount reimbursed will be reported as gross taxable wages. Parking fees are reimbursable when parking at commercial parking areas is necessary. Parking fees are **not** reimbursable with respect to the regular or normal work location.

Mileage reimbursement will not be granted for the first stop of each workday or for the trip home from the last work location of the day. These two trips are equivalent to going to work and returning home after work each day and are not reimbursable. Mileage after the first stop through the last official stop of the day is reimbursable.

Travel mileage reimbursement will not be granted to employees who are eligible to earn overtime or compensatory time and who work on a non-scheduled workday, i.e., weekends, holidays, snow days or summer days for ten-month employees, etc.

Indicate on Form SEH-195 each place visited via public transportation and the cost of each trip. Generally, the least expensive mode of travel should be used. Enter the total fares for the day in the amount column on Form SEH-195. The cost of travel to and from home and an employee's school or office is not an allowable expense.

Meals While Working Overtime

This section was replaced by Policy 325 Meal Policy for the District employees passed by SRC-1 on March 18, 2009. Generally, meals are not compensated while working overtime except in limited circumstances as set forth in Policy 325.

Daily Travel Outside of the School District

Travel within the states of Pennsylvania, New Jersey and Delaware, which does not include an overnight stay, and is less than 150 miles (*one-way*), is considered routine. The same guidelines established for Travel within the School District as outlined above apply. Overnight stay is not

permitted within the Greater Philadelphia Region unless an exception is granted by the CEO or his/her designee(s).

OUT-OF-TOWN TRAVEL

Out-of-town travel includes any travel that is (a) over 150 miles (one way), or (b) includes an overnight stay, or (c) is outside the states of Pennsylvania, New Jersey or Delaware. All out-of-town travel must be authorized ***in advance*** by the CEO or his/her designee(s), even where reimbursement of expenses is not being requested. Form SEH-194 should be used for this purpose.

The authorizing administrator must be aware of the difference between the costs for automobile, train and air travel before approving a trip and authorize only that travel plan most advantageous to the School District. Car pooling should be required by supervisors wherever possible. The bottom portion of Form SEH-194 should be used an evaluation of travel costs. (Note: Amended Form SEH-194 to be attached hereto. Language will be added to the bottom of the form as follows: "Signators affirm that the most reasonable and economical form of travel is being used."

Employees are required to forward a completed Form SEH-194 to the appropriate authorizing administrator. The authorizing administrator will forward Form SEH-194 to a cabinet level official for final approval. Form SEH-194 is then forwarded to the Office of the Comptroller/Accounts Payable Department for generation of a travel advance and/or the agent designated to coordinate travel arrangements. (See Section 3 Official Travel Agent.)

Conference registration fees for conventions, professional or trade association meetings are reimbursable by use of Form SEH-194. Payment of registration fees must be documented by cancelled check, credit card receipt or money order receipt.

Transportation to a terminal for the purpose of beginning a trip, transportation to and from the destination terminal, and transportation home from the terminal must always be made at the lowest possible cost. Public transportation, shuttle service or private automobile, if less costly, must be used in preference to taxi service. Reasonable, long-term airport parking costs will be reimbursed.

Bridge and highway tolls incurred in official travel will be reimbursed when receipts are attached to Form SEH-195.

MEALS WHILE IN TRAVEL STATUS

Meal allowance will be made for travel of over four (4) hours. *All meals while on travel status are reimbursable, without documentation, at the following rates (taxes and tips included):*

1. Meal Allowances:

- a. Breakfast: \$5.00
- b. Luncheon: \$10.00
- c. Dinner: \$20.00

- d. Total Per Day: \$35.00
- e. In order to qualify for meal allowances, an employee must be in a travel status during at least one half hour between the following time limits:
 - i. Breakfast: 7:30 am and 9:30 am
 - ii. Luncheon: 11:30 am and 1:30 pm
 - iii. Dinner: 5:30 pm and 7:00 pm

Meals that are part of an official function (conventions, etc.) 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. Meals that are included in the registration fee may not be included in the request for meal allowance.

OTHER EXPENSES

Telephone costs in the conduct of official business are reimbursable. Personal calls home (for employees on out-of-town travel) are reimbursable up to \$5.00 per trip with receipts.

Valet expenses (dry cleaning, laundering) and other such personal expenses are not reimbursable.

Reasonable tips for carrying luggage ***will be allowed of \$5.00 per stay.***

Use of a rental car is not reimbursable unless it can be shown that it was essential in the conduct of the official business and/or in the best interests of the School District. Approval for use of a rental car must be secured in advance of travel on Form SEH-194.

Upon conclusion of travel, and within ten (10) business days, a Form SEH-195 must be completed and signed by the appropriate cabinet level official. Additional requests for travel will be denied to an employee who has not submitted an SEH-195 in a timely fashion.

VACATION PRECEDING/FOLLOWING TRAVEL

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.

Transportation costs will be reimbursed up to the approved value of the roundtrip cost to and from the point of destination of the official travel.

CEO AND SCHOOL REFORM COMMISSION (SRC) EXPENSE REIMBURSEMENTS

The Chief Executive Officer (CEO) of the School District of Philadelphia is the only eligible employee authorized to use an executive credit card to incur reasonable and necessary expenses related to conducting official School District of Philadelphia business in accordance with the reimbursement guidelines and the policies and procedures for utilization of the School District of Philadelphia Official travel agency.

When traveling out-of-town on official School District business the CEO and School Reform Commission (SRC) members where reasonably possible are required to use the School District of Philadelphia's official travel agency (see Attachment A) when booking transportation and accommodations. Charges for transportation and accommodations can be charged directly to the executive credit card for the CEO and on the personal credit card of choice for the SRC member by the School District of Philadelphia's official travel agency.

Requests for payment of executive credit card expenses by the CEO must be submitted to the Accounts Payable Department via a payment voucher (PVQ). All requests for payment require the credit card statement, original itemized receipt(s) of charges and an explanation of the business purpose(s).

Request for reimbursement of expenses by the SRC member must follow, **2.12.3**, however payments will be made directly to the SRC member who will be responsible for making payment to their personal credit card of choice.

Late fees will NOT be reimbursed by the School District, but will be the responsibility of the CEO and/or SRC member to pay using non-School District funds.

All requests for payment by the CEO must be reviewed and approved by the CBO prior to submitting to Accounts Payable for processing.

All requests for reimbursement of expenses by the SRC must be reviewed and approved by the CEO, CBO or their designee.

All requests for credit card payment or reimbursement of expenses are subject to review by the Office of Internal Audit Services to determine the official nature of the expenditure and the propriety and reasonableness of the charges.

POLICIES AND PROCEDURES FOR UTILIZATION OF THE SCHOOL DISTRICT OF PHILADELPHIA OFFICIAL TRAVEL AGENCY

Effective March 1, 2003, employees traveling out-of-town on official School District business will be required to use the School District of Philadelphia's official travel agency (see Attachment A) when booking transportation and accommodations.

The employee will first complete a "Travel Authorization Request" form (SEH-194) after obtaining the estimated transportation and/or lodging costs from the District's official travel agent. The completed SEH-194 must then be submitted to the appropriate cabinet level official for approval within 24 hours of receiving the estimated cost from the travel agent. All out-of-town travel must also be approved by the CEO or his/her designee in advance of travel.

In order to reserve the lowest available fare, the approved SEH-194 must be returned immediately to the employee by the cabinet official in order to reserve the price.

Upon receipt of approval on SEH-194, the employee should forward the approved SEH-194 to the Accounts Payable Department who will contact the District's official travel agent (see Attachment A) who will book the travel arrangements.

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

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

If an employee books a fare that is not the fare recommended by the travel agent, the employee will be charged the difference between the recommended fare and the accepted fare.

When employees make unapproved modifications to travel arrangements that result in additional charges, those additional charges will be the responsibility of the employee unless authorized by the appropriate cabinet level official.

Paper tickets will not be issued. All tickets will be electronic; requiring the employee to present two forms of identification at the check-in. Employees will receive a printed itinerary prior to traveling. This itinerary and appropriate receipts must be submitted along with the properly completed SEH-195 form for reimbursement.

An employee's frequent flier mileage account can be credited for official travel. Employees cannot reject a booking if the lowest available fare is with an airline other than that of which they are a frequent flier member.

Charges for change of flights will be the responsibility of the employee unless the change was in the interest of the School District and approved by the appropriate cabinet member prior to or after completion of travel.

Lodging will be booked by the travel agent at government rates *or at the lowest available rate from the preferred hotel listing of the travel agent if government rates are not available within a ½ mile radius* except as noted in 3.11 below. Employees will be required to present identification and a credit card at the time of arrival. Reimbursement of room charges will be through the SEH-195 process.

Regularly scheduled conferences and meetings usually provide for special lodging rates for participants. Employees should check with the travel agent to see if they can book lodging at designated conference or meeting hotels at a price that is less than the conference or meeting rate. If the travel agency cannot secure a lower rate, the employee should book lodging through the conference or meeting housing bureau.

IMPLEMENTATION DATE

The revised travel agency policy was effective March 1, 2003. Employees will make travel arrangements by contacting the School District's official travel agency (see Attachment A).

Related Information:

ATTACHMENT "A"

SCHOOL DISTRICT OF PHILADELPHIA OFFICIAL TRAVEL AGENCY

Effective March 1, 2003, the School District of Philadelphia has contracted with a travel agency to be the official travel agency for the School District of Philadelphia. In accordance with the attached revised Policy No. 311, all employee travel arrangements must be made through this agency.

1. AAA CORPORATE TRAVEL SERVICES - TELEPHONE NUMBER: 1 (800) 280-9177 (Note: Air Fare reservations excluding group travel – see 2. below)
2. AU REVOIR – TELPHONE NUMBER 1 (215) 848-2220 (Note: Rail and Group Travel of 6 or more reservations)

FOR DETAILED INSTRUCTIONS ON MAKING TRAVEL ARRANGEMENTS, SEE SECTION 3.0 OF THE TRAVEL POLICY