

Parkrose School District 3

Code: DLC-AR-1
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STAFF EXPENSE REIMBURSEMENT

Expense reimbursement for staff traveling on approved district business will be governed by the following procedures. Travel expenses include travel fares, meals and lodging and expenses incident to travel. Only travel expenses as are ordinary and necessary in the conduct of approved travel for district business purposes and directly attributable to it will be reimbursed. As used in this regulation an “ordinary” expense means one that is common and accepted in the **public K-12 education** profession; a “necessary” expense means one that is essential and appropriate in order to conduct district business. Reimbursement procedures established by the district will also apply to Board members traveling on district business, as applicable. These guidelines apply regardless of the public budget or funding sources.

Expenses that are incurred by the employee that are considered entertainment and not part of the conference or workshop will not be reimbursed. That includes travel to and from the event, any meals associated with the entertainment and/or any other costs.

In-District Travel – Use of Private Vehicles

1. Staff will use district-owned vehicles, whenever possible, in conducting district business that requires travel within district boundaries.
2. Private vehicles may be used in conducting district business only with prior building principal or supervisor approval. In-district travel approval may be granted by the building principal or supervisor for individual trips or by blanket approval, as deemed appropriate.
3. Travel in a private vehicle for the purpose of conducting district business may be approved when:
 - a. A district vehicle is not available;
 - b. The destination is not conveniently accessible by commercial carrier;
 - c. Various points must be visited and commercial carrier schedules are such that the use of commercial carrier transportation is not practical;
 - d. Carrying articles by commercial carrier would not be feasible;
 - e. Commercial travel is deemed to be less economical.

Out-of-District Travel (Within 200 Miles) – Use of Private Vehicles

1. Staff will use district-owned vehicles, whenever possible, in conducting approved district

business that requires in-state travel outside district boundaries.

2. Private vehicles may be used only with prior superintendent/building principal, or the director of business services approval. Out-of-district travel approval may be granted by the superintendent/building principal or the director of business services for individual trips or by blanket approval, as deemed appropriate.

Out-of Area Travel (Travel Outside 200 Miles)

Travel beyond 200 miles of the District requires the specific approval of the Board if any District funds are used.

The Out of Area Travel Request Form, Annex 2, will be completed by all travelers going outside the area. One “Out of Area” travel request form may be used by a group traveling together as long as all travelers are on the same itinerary and reimbursements are payable to all parties from the same accounts. The individual traveler has complete responsibility for requesting travel authorization. Approval procedures are the same as noted elsewhere. ***One person will be designated as the group leader for the trip. Usually an administrative employee will be that person. Responsibilities of the group travel leader includes; collecting all group invoices and receipts and returning those documents to the business office within 10 work days of completion of the trip. Prior to the trip, the group travel leader will ensure that all travel arrangements have been made, confirming reservations and having copies of the groups travel arrangement and checks for the travel.***

Insurance Coverage

1. Insurance costs are included as part of the mileage reimbursement for employees authorized to use a private vehicle to conduct district business. It is the responsibility of the owner or driver of the vehicle to be certain that the vehicle is adequately covered by insurance.
2. The responsibility of the district for damages resulting from vehicle accidents is not the same as set forth in the district’s general liability insurance policy. The employee’s insurance coverage provides primary coverage when the employee is driving his/her own vehicle on approved district business.
3. All district employees operating private vehicles on approved district business are required to complete and maintain on file with the district verification of vehicle liability insurance that meets or exceeds Oregon statutory minimum limits. This verification is required prior to any district approval to conduct district business in a private vehicle. Employees are required to update their verification of vehicle liability information maintained on file with the district upon any change in the employee’s vehicle insurance coverage.

Meals, Lodging and Meetings

1. Reimbursement will be made for ordinary and necessary meal expenses incurred in the course of approved travel for district business. Meals include amounts spent for food, beverage, taxes and related gratuities. Alcoholic beverages, ***including non-alcoholic beer and wine (N/A wine or N/A beer)***, will not be reimbursed by the district. See **Expense Reimbursement Request and Accounting Procedures** below.
2. Expenses in excess of the district's established limit are ordinarily the responsibility of the employee and may be reimbursed only with superintendent approval. Receipts are required for meals claimed beyond or above the approved IRS and/or district per diem rates.
3. The district will reimburse a per diem rate at the Portland, Oregon IRS rate (as per IRS Publication 1542 – Portland Oregon) for all local travel. Individual meal rates are listed below. Meals paid as part of or in combination with conference or workshop registration will be paid at the full rate. The per diem rate will be reduced for meals paid as part of the conference fee.
4. ***Meals are defined as follows: A reimbursable meal is of nutritional value, consumed at one sitting and not be of grocery store bulk. Breakfast should be consumed between 5:00 AM and 10:30 AM, lunch between 11:00 AM and 2:00 PM and dinner between the hours of 5:00 PM and 10:00 PM. Snacks and water is not a reimbursable expense. A snack is any item purchased during any of the non meal hours and has little or no nutritional value.***
5. Travel outside the local area (200 Miles) will be paid at the same per diem rate, unless prior approval of the superintendent. Per Diem will not exceed the IRS Publication 1542 rate for the area.
6. Per diem rate applies only for travel requiring overnight lodging.
7. Lodging reimbursement will be made for lodging with proper receipts. Limits will be as per IRS guidelines Publication 1542. The superintendent may approve rates above the IRS limit when lodging is associated with convention or workshop location rates.
8. Lodging reimbursement is authorized when one-way travel time exceeds 60 miles from the travelers work assignment. The superintendent may authorize lodging within this travel distance when deemed to be more effective and/or efficient.

Travel Advances

1. A travel advance may be requested when the estimated cost for meals, lodging, etc., exceeds \$25.00. The travel advance may be requested by completing the form provided

by the district. (Travel Expense Report)

2. The cost of commercial travel tickets will not be included in a cash advance request. The district may choose to purchase commercial travel tickets directly.
3. In the event of loss, the employee is personally responsible for cash advances issued and for any third party use of a district-provided credit card.
4. At least 10 working days are required for processing an advance check after the approved request is received by the Business Office.
5. Only one cash advance may be outstanding to any employee at any time.
6. Pre-Payment: The District may directly pay in advance, issue a check to be hand carried, arrange for direct billing or provide a district credit card when in the judgment of the superintendent or the director of business services it is in the interest of the district to do so.

Reservations, Commercial Carrier and Lodging

1. Travel must be conducted in the most expeditious and cost-effective manner, as determined by the district.
2. Board approved travel will be arranged under the direction of the director of business services. Employees are not to make their own travel arrangements unless prior approval has been given by the director of business services.

Vehicle Rentals

1. Rental vehicles may be used only when use will affect a savings or otherwise be more advantageous to the district or when the use of other transportation is not feasible.
2. Rental of a compact vehicle is recommended when suitable for approved district business because of the lower initial rate and the guaranteed rate. Certain rental agencies guarantee the compact rate in all owned stations and in most licensee stations, which means that if a reservation for a compact vehicle is accepted and one is not available, a standard-sized vehicle will be substituted at the compact rate.
3. Rental vehicles will be used only for official travel or in lieu of taxi for necessary travel. Any additional costs incurred for other usage will be the personal responsibility of the traveler.

Cancelled Trips

1. If an employee cannot leave at the scheduled time, it is his/her responsibility to notify their supervisor.

2. Commercial carrier reservation cancellations must be made at least 24 hours before departure time, whenever possible.
3. Lodging reservations must be cancelled by the employee as soon as possible to avoid a cancellation charge.
4. If a trip is cancelled after an advance and/or tickets have been issued, the advance and tickets must be returned to the business office immediately.

Personal Travel Combined with District Business Travel

1. If an individual traveling on approved district business engages in both business and personal activities, travel expenses incurred will be reimbursed only for expenses that are ordinary and necessary in the conduct of district business. Expenses incurred as a part of personal business are the sole responsibility of the traveler.
2. When personal travel is combined with approved district business travel and the individual is traveling by less than the most expeditious and cost-effective manner, any additional costs must be paid by the traveler.
3. Time away from work caused by traveling by less than the most expeditious means available for personal purposes must be charged to vacation or other appropriate leave.
4. Vacation or other personal leave may be taken in conjunction with approved district travel subject to the following:
 - a. Time delays related to ***authorized*** district business are charged as working time even if no work is performed;
 - b. If the employee travels by less than the most cost-effective manner, as determined by the district, for approved district business or for personal travel combined with travel for district business purposes, he/she must pay the additional cost (e.g., increased fare, meals, lodging expenses, etc.) incurred as a result of the personal travel;
 - c. All subsistence and local transportation (taxi, vehicle fare, etc.) while on vacation status or other appropriate leave must be paid by the employee;
 - d. The traveler will not be required to pay any of the basic transportation costs incurred as a part of the approved district business, even though he/she spends a substantial part of the total time away from home on vacation or other personal leave, provided the employee was traveling on approved district business;

- e. A traveler who decides on his/her own to conduct district business without prior approval, while on vacation or other personal leave, cannot then use this as a justification to have the district pay his/her basic transportation cost from the district to the location visited, or submit a request for other expense reimbursement.

Expense Reimbursement Request and Accounting Procedures

1. Reimbursement requests detailing actual expenditures must be submitted on the district's travel expense form and approved by the supervisor in writing. Receipts and supporting documentation must accompany all expense reimbursement requests. This includes, but is not limited to, receipts for transportation, lodging, meals (unless claiming per diem), registration, conference and workshop fees. This also includes itemized meal purchases with no alcohol listed. All requests must be submitted to the district office within 10 working days of the conclusion of the trip. If the completed travel expense report totals less than the travel advance, the difference must be returned within 10 working days to the business office with the report. If any documentation is missing, that portion of the reimbursement will not be allowed.
2. Reimbursement for expenditures in excess of a travel advance, or where no travel advance has been requested, will be made within 30 working days after the completed approved travel expense report is received by the Business Office.
3. Expenses which consist primarily of the cost of furnishing meals for others will be reimbursed upon submission of a travel expense report which includes:
 - i. Names of guests;
 - ii. Organizations involved;
 - iii. Full explanation of the district business purpose of the meeting.
4. In the event a vehicle was rented, a copy of the rental agreement must be attached to the travel expense report. The rental charge should be paid from the amount advanced, as applicable. Purchase of gas and oil which have been deducted from the rental charge by the rental agency must be included.
5. Any claim for mileage reimbursement only may be submitted at the end of each month in which reimbursement is to be claimed. A claim must be submitted no later than 30 calendar days of incurring the expense. Reimbursement claims later than 30 calendar days of the expense may be denied.
6. Mileage for approved district business travel in a private vehicle will be reimbursed at the current rate per mile established by the district, collective bargaining agreement or Internal Revenue Service (IRS), as applicable. No reimbursement that exceeds the IRS rate will be made. Any payments above IRS regulations will be included as income to the employee in accordance with federal law.

7. Meal expenses for approved district business travel purposes may be reportable as income to the employee in accordance with IRS regulations. Generally, meal expenses incurred for approved district business purposes in which district business is conducted with at least one or more other persons or that is incurred on approved district business for a trip that is overnight, or long enough that the individual needs to stop for sleep or rest to properly perform his/her duties, as defined by the IRS, will not be reportable as income to the employee.
8. In the event the total of the amount charged to, and/or received from, the district by the employee as advances, reimbursement or otherwise, exceeds the ordinary and necessary business expenses, the excess must be reported as income in accordance with IRS requirements.
9. Reimbursement Authorization: All reimbursements will be submitted for payment through and approved by the individual supervisor to the director of business services. All reimbursements of the director of business services will be approved by the superintendent. The superintendent's requests will be reviewed by the director of business services and approved by the Board Chairman.

Reimbursable Expense Limitations

1. Meal expenses may be reimbursed subject to the following limitations: (IRS Publication 1542 - Portland Oregon.)

Reimbursable meal expenses will be reimbursed at the current rate established by the district annually during their July Organizational Board Business Meeting.

2. Gratuities must not exceed 15 percent and must be included as a part of the receipt. Gratuities in excess of 15 percent are the responsibility of the employee and will not be reimbursed by the district. Gratuities and taxes are included in the per-diem rates.
3. ***Taxi and shuttle services should be used in the most cost effective manner. Taxi charges will not be reimbursed when there are meal service opportunities within walking distance.***
4. Other expenses such as toll charges and parking fees may be reimbursed if the length of the trip or circumstances demand.
5. Mileage reimbursement for actual miles traveled on district business may be approved subject to the following limitations:

In-district mileage reimbursement will not be granted to an employee, other than a district-approved tutor, for traveling from his/her residence to the place where work begins for the day or for returning home from the last place worked during the day;

Reimbursement will be made only for those miles actually traveled in the course of

completing approved district business. When chauffeured, mileage for two round trips and short-term parking will be reimbursed if not greater than the cost of one round trip plus economy parking;

Group travel may be requested on one travel request form for a group traveling together as long as advance and reimbursement is payable to one person who has complete responsibility for reporting expenses;

In the event a private vehicle is approved for use from home, to or from airport or railroad station, mileage for one round trip and economy parking will be reimbursed. Parking receipts are required;

Individuals requesting reimbursement for use of a private vehicle on approved district business must meet insurance requirements. See **Insurance Coverage** above.

The District is not responsible for any lost or stolen items. Additionally, the District is not responsible for any additional travel costs incurred as a result of lost or stolen items.

The District will not be responsible for any additional travel costs that the employee generates either by missing flights, personal emergencies or making adjustments to their travel plans. An employee may request reimbursement for costs incurred because of an emergency. Those requests may be approved by the superintendent.

6. Lodging will be reimbursed at reasonable commercial rates. Rooms should be double occupancy as appropriate. ***If requested, an employee may have a single room but willing to pay the cost difference between sharing a room and the single room rate. Supervisors will not be expected to share a room with other employees.*** Reasonable rates are those identified in IRS Publication 1542, – Portland, Oregon.
7. Local taxi, shuttle, bus fares and vehicle rentals may be reimbursed, subject to the district's requirement that travel selected is by the most expeditious, cost-effective manner, as determined by the district ***and the Director of Business Services & Operations.***