

THE SCHOOL DISTRICT OF PHILADELPHIA

No. 331

Section: 300 Employees

Title: Employee Travel, **Meal**,
and Expense Reimbursement

Adopted: October 1, 2009

Revised: December 13, 2018

331 EMPLOYEE TRAVEL, **MEAL**, AND EXPENSE REIMBURSEMENT

Purpose

The Board of Education (“Board”) recognizes that employees may incur expenses in the course of conducting School District of Philadelphia (“District”) business for which they may be reimbursed. The ~~purpose~~ objective of this policy is to establish ~~policies and procedures~~ **parameters** governing ~~employee travel and~~ employee reimbursement for reasonable and appropriate work-related expenses incurred by employees while conducting official School District business.

~~The Employee Travel and Expense Reimbursement policy sets forth the circumstances under which employees of the School District of Philadelphia can be reimbursed and establishes procedures for the use of the School District’s Official Travel Agents.~~

Definitions

For purposes of this policy, terms are defined as follows:

Headquarters: ~~is defined as~~ **The assigned location** place where the employee spends the largest portion of their ~~his or her~~ regular work days or working time, or the place to which **they** ~~he or she~~ returns upon completion of special assignments.

Incidental expenses: ~~are defined as~~ **Reasonable and necessary** fees and tips given to **individuals** such as porters, baggage carriers, **drivers**, and **hotel wait** staff.

Out-of-town travel: ~~is defined as~~ **Travel that is** over 150 miles (one-way) or includes an overnight.

Routine (Inter-City) travel: ~~is defined as, 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 does not include an overnight stay.~~

~~Routine (Intra-City) travel:~~ is defined as, ~~travel within the geographical limits of the City of Philadelphia. The first trip and last trip of the day to and from work within City of Philadelphia is not an allowable travel expense.~~

~~Travel advance:~~ is defined as ~~a disbursement an employee receives prior to traveling out-of-town for the sole purpose of defraying the expenses incurred while traveling on School District business.~~

~~Travel expenses:~~ are defined as, ~~expenditures an employee incurs while traveling on official District business either routinely and/or out-of-town. Travel expenses can include expenditures for conferences, business meetings, training sessions as well as commuting to multiple work locations (from one work location to another work location between schools and offices). Travel expenses can also include lodging, personal automobile mileage, ground transportation, meals, and incidentals in cases where an employee is traveling out-of-town.~~

~~Work-related expenses:~~ ~~are defined as, e~~Expenditures for goods (e.g. supplies or merchandise) or incidental services (e.g., rush services) that are essential for doing **necessary and reasonable** ~~important School District business.~~

Authority

As authorized or required by the Pennsylvania Public School Code, the Board authorizes ~~the Superintendent or designee is responsible for authorizing to reimburse employees for~~ **travel on expenses related to** necessary and essential ~~School District business and the~~ **subsequent approval of for other** approved incurred expenditures, **including meals. [1][2]**

~~All out-of-town travel for educational personnel must be approved by the applicable education officer (cabinet member) or his/her designee to ensure that the purpose is consistent with the School District's educational goals and focus.~~

~~Administrators at the level of Director/Principal and above or his/ her designee shall designate Headquarters for each of their employees.~~

Delegation of Responsibility

The Board directs the Superintendent or their designee, through the Office of the Chief Financial Officer ("CFO"), to develop administrative procedures for approval and reimbursement of authorized expenses that include, but are not limited to, the following:

- 1. Requirement for employees to provide adequate documentation of expenses and**
- 2. A process for determining when an expense is necessary and reasonable.**

~~Administrators at the level of Director/Principal and above are considered agents of the Superintendent and they alone have the authority to approve expenditures for the purpose of their direct reports.~~

Administrators at the level of Director/Principal have initial approval authority for expenditures, which they must submit to the appropriate Chief or Assistant Superintendent for review and final approval in accordance with the administrative procedures to this policy. Out-of-town travel for school-based staff must also be approved by the Chief of Schools. Grant expenditures require approval by the Office of Grant Compliance and Fiscal Services.

Mandatory Regulatory Procedures

Reimbursable Expenses

Actual, necessary, and reasonable expenses shall be reimbursed to an employee if approval has been obtained in advance in accordance with this policy and administrative procedures.
[1]

Employees should not regard the employee reimbursement process as an alternative means to purchase merchandise (goods) or incidental services out of the scope of the District's Procurement and Accounts Payable processes. Employees will may only be reimbursed for work-related expenses that are regarded as a necessity and/or are essential reasonable to do important official School District business. While work-related expenditures for goods and/or incidental services (e.g., supplies, business tools, etc.) are reimbursable, every effort must be made to purchase all merchandise and incidental services through use the District's Procurement and Accounts Payable processes before incurring expenses outside that process. Employees should not regard the employee reimbursement process as an alternative means to purchase merchandise (goods) or incidental services out of the scope of the District's Procurement and Accounts Payable processes.

Travel Expenses

Employees may be reimbursed for travel expenses incurred while traveling on official District business. Travel expenses can include expenditures for conferences, business meetings, or training sessions as well as commuting to multiple work locations (from one work location to another work location between schools and offices), but does not include travel between the employee's home and the employee's headquarters. Travel expenses can also include lodging, personal automobile mileage, ground transportation, meals, and incidentals.

Employees may seek a travel advance prior to traveling out-of-town for the sole purpose of defraying the expenses incurred while traveling on District business.

Conferences

Employees who seek reimbursement for conference attendance shall choose virtual conference 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. [3]

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.

Meal Expenses

Outside entities that wish to provide meals or refreshments for District personnel or functions may do so but must pay the food vendor directly and such occurrences must not violate applicable law or the Employee Code of Conduct. [4][5]

Allowable Meal Expenses

Generally, 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: [6]

- 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.**

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

Use of a POV for approved purposes is reimbursable at the current rate per mile as set by the Internal Revenue Service if travel is among the employee's assigned locations, but not between the employee's home and the employee's headquarters, and is authorized in advance by the immediate supervisor.

Employees who use their POV to travel on official School District business should generally take the shortest distance to the destination; exceptions may be made when expressways or other highways are more convenient or require less time. ~~While using an approved POV for official business,~~

eEmployees shall not be reimbursed for travel not related to the business travel for which they are seeking reimbursement and should ~~generally may~~ not use the POV for activities that are outside the scope or specific travel routes and locations of the official District business to be conducted.

Non-employees and employees who are performing official business activities may be transported as passengers in a POV. To reduce the risk of liability, it is strongly recommended that only those persons who are on official District business be permitted to ride as passengers in POVs.

Legal References:

1. [24 P.S. § 5-510](#)
2. [24 P.S. § 5-517](#)
3. [Policy 300 - Employee Code of Ethics](#)
4. [Accounts Payable Forms Page](#)
5. [65 P.S. §§ 1101, et. seq.](#)
6. [Accounts Payable Travel Reimbursement](#)

Related Information:

~~Procedure Guidelines for Policy 331, the School District of Philadelphia's Travel and Employee Reimbursement Expenses.~~

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

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