

# Clackamas Education Service District

Code: **DLC-AR**  
Revised/Reviewed: 05/20/09; 07/21/09; 08/25/09;  
7/21/10; 4/24/18

## Expense Reimbursement

### Travel

Expense reimbursement for staff traveling on approved CESD business will be governed by the following administrative rule. Travel expenses include travel fares, meals and lodging, and expenses incidental to travel. Only travel expenses as are ordinary and necessary in the conduct of approved travel for CESD 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 profession; a “necessary” expense means one that is essential and appropriate in order to conduct CESD business. Reimbursements will be made through an automated electronic deposit process as described below. Lodging, meals, and incidental expense reimbursement will be allowed when approved by the director and the travel requires the employee to be away substantially longer than the CESD regular work day.

### In-District Travel - Use of Private Vehicles

1. Staff will use CESD-owned vehicles, whenever possible, in conducting CESD business that requires travel within CESD boundaries.
  - a. It is the responsibility of the program director to determine the use of CESD-owned vehicles or personal vehicles. When personal vehicles are used, carpooling will be used, whenever possible. Employees electing not to car pool will not qualify for mileage reimbursement.
  - b. Transportation of students shall take priority over employee use of CESD-owned vehicles, unless an employee has no other means of transportation. If a situation arises which requires a reservation to be changed, the requesting employee is to work through his/her program director or designee.
2. Travel reimbursement shall be determined as follows:
  - a. If an employee’s regular work site is CESD Sunnybrook and the first work site on any given day is in a school, the employee will be reimbursed for miles from home to first work site less miles from home to CESD Sunnybrook.
  - b. If an employee’s regular work site is CESD Sunnybrook and the last work site on any given day is a school, the employee will be reimbursed for miles from last work site to home, less miles from CESD Sunnybrook to home.
  - c. Reimbursement shall be on actual miles as stated on reimbursement form. The chart provided on the reimbursement form is only to assist employees if they are making a single site visit. It is the supervisor’s responsibility to review the information submitted for accuracy. If the fiscal services department observes a major discrepancy between miles reported and miles stated on the chart, the director of fiscal services or designee will request clarity from the appropriate supervisor.

### **Out-of-District Travel (In-state) - Use of Private Vehicles**

1. Staff will use CESD-owned vehicles, whenever possible, in conducting approved CESD business that requires in-state travel outside CESD boundaries.
2. Private vehicles may be used only with prior program administrator approval. Out-of-district travel approval may be granted by the program administrator for individual trips or by blanket approval, as deemed appropriate.
3. Travel reimbursement for the use of a personally owned vehicle shall be determined as follows:
  - a. Home to conference site, (e.g., Eugene - reimbursement shall be lesser of employee's work site to conference or home to conference).
  - b. Conference to home - reimbursement shall be the lesser of conference to employee's work site or conference to home.

### **Out-of-State Travel (Outside of Oregon and the greater Vancouver, WA area)**

Out-of-state travel requires prior superintendent approval.

1. Insurance costs are included as part of the mileage reimbursement for employees authorized to use private vehicles to conduct CESD business.
2. The employee's insurance coverage provides primary coverage when the employee is driving his/her own vehicle on approved CESD business.
3. The CESD provides primary coverage on CESD-owned vehicles only.

### **Meals and Meetings**

Meal allowances cover those meals required during travel for the performance of district business. Meal per diem allowances are provided only if the traveler qualifies for lodging and expense reimbursement and the meal has not been provided by the conference/meeting or hotel. The per diem meal allowance is a fixed amount for a meal per GSA regulations. Receipts are not required for meals if claiming the per diem allowance. Meals include amounts spent for food, beverages, taxes, and related gratuities. Alcoholic beverages will not be reimbursed by CESD. See Expense Reimbursement Request and Accounting Procedures below.

### **Reservations, Commercial Carrier and Lodging**

1. Travel must be conducted in the most expeditious and cost-effective manner, as determined by CESD.
2. All commercial carrier travel may be processed through the executive administrative assistant for making the reservations.
3. Employees using a commercial carrier on approved CESD business shall not earn or receive travel credits (e.g., frequent flyer mileage).

4. Prior approval by the program director will be required for all lodging, meals, and incidental reimbursements. Incidental expenses are limited to parking fees, transportation, and associated trips between lodging and the business related activity. Lodging, meals, and incidental reimbursements will be allowed according to the following criteria:
  - a. The business related activity is more than one day.
  - b. The required departure time from home is prior to 5:30 a.m., to arrive no earlier than 30 minutes prior to the commencement of the business related activity.
  - c. The arrival time to home is later than 9:00 p.m. after leaving the business related activity.
5. When business activities are held in a lodging facility, the lodging reimbursement rate will be the single room rate for the facility. In all other situations, the maximum reimbursement amount will be the federal rate established for the region in which the meeting or conference is held.

### **Vehicle Rentals**

1. Rental vehicles may be used only when use will affect a savings or otherwise be advantageous to CESD or when the use of other transportation is not feasible. The use of a rental vehicle must be preapproved by the employee's supervisor.
2. The choice of rental car will be based on the car with the lowest rental rate that is suitable for the approved CESD business.
3. Any additional cost incurred for other usage will be the personal responsibility of the traveler.
4. CESD insurance coverage includes rental cars used for business purposes.

### **Cancelled Trips**

1. If an employee cannot leave at the scheduled time, it is his/her responsibility to call the travel agency or carrier and arrange to have the tickets cancelled or exchanged.
2. Lodging reservations must be cancelled by the employee as soon as possible to avoid a cancellation charge.
3. If a trip is cancelled after an advance and/or tickets have been issued, the employee shall return the advance to the fiscal services office immediately and, if tickets are involved, the ticket returned to whoever booked the commercial travel.

### **Personal Travel Combined with District Business Travel**

1. If an individual traveling on approved CESD 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 CESD business. Expenses incurred as part of personal business are the sole responsibility of the traveler.
2. Appropriate leave may be taken in conjunction with approved CESD travel.

## **Reimbursable Expense Limitations**

1. Mileage for approved CESD business travel in a private vehicle will be reimbursed at the current Internal Revenue Service (IRS) rate per mile.
2. Mileage reimbursement for actual miles traveled on CESD business may be approved subject to the following limitations:
  - a. Reimbursement will be made only for those miles actually traveled in the course of completing approved CESD business.
  - b. 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.
3. Lodging and meal expenses for travel in the state of Oregon and Southwest Washington area will be reimbursed per GSA regulations.
4. Gratuities must not exceed 15 percent and must be included as part of the receipt. Gratuities in excess of 15 percent are the responsibility for the employee and will not be reimbursed by CESD unless the gratuity was established by the restaurant.
5. Other expenses such as toll charges, parking fees, valet services, cleaning, pressing, and laundry may be reimbursed if length of trip or circumstances demand.

## **Travel Advances**

1. Travel advances are generally not permitted, unless specifically requested in writing to the Business Office with an explanation of the specific circumstances that supports the request for an exception consideration. If permitted, the advance will be made according to directions provided by the fiscal services office on the approved requisition.
2. The cost of commercial travel tickets will not be included in a cash advance request.
3. Any approved advance shall be paid semi-monthly on the 5th and the 20th of each month. When the 5th or the 20th is a Saturday or Sunday, reimbursements will be Friday or Monday, respectively. The cutoff date for approved payments to be received by the accounts payable office is 10 work days prior to the date of payment. No advance will be issued beyond 10 working days of the event/travel date.
4. Only one cash advance may be outstanding to any employee at any time.
5. In the event of loss, the employee is personally responsible for cash advances issued.
6. If approved expenditures with supporting documentation are not submitted to the fiscal services office within 60 days of the approved activity, the advance will be deducted from the employee's first paycheck following the date due.
7. All travel advances in excess of actual expenditures shall be returned to the fiscal services office with the expenditure report.

## **Expense Reimbursement Request and Accounting Procedures**

1. Reimbursement requests detailing actual expenditures must be submitted on CESD's travel expense form and forwarded according to program approval process. Receipts and supporting documentation must accompany all expense reimbursement requests unless specifically noted as exempt expense. Non-exempt expenses include, but are not limited to, receipts for transportation, lodging, meals, and registration, conference and workshop fees. Expenses which do not require a receipt include travel meals using per diem rates, mileage, and/or metered parking that does not provide a receipt. All requests must be submitted to CESD fiscal services department within 30 calendar days following the CESD fiscal year end. Reimbursement claims submitted after this date will be denied.
2. A claim for mileage reimbursement may only be submitted at the end of each month in which reimbursement is to be claimed. Mileage reimbursement claims must be submitted within 60 calendar days, or within 30 calendar days following the CESD fiscal year end; whichever occurs first. Any request submitted in excess of 60 calendar days will require a written explanation and request for approval to the Superintendent.
3. Reimbursement requests shall be paid semi-monthly on the 5th and the 20th of each month. When the 5th or 20th is a Saturday or Sunday, reimbursements will be Friday or Monday respectively. The cutoff date for approved payments to be received by the accounts payable office is 10 work days prior to the date of payment.
4. Expenses which consist primarily of the cost of furnishing meals for others will be reimbursed upon submission of a travel expense report which includes:
  - a. Name of guests;
  - b. Organizations involved;
  - c. Full explanation of CESD business purpose of the meeting.
5. 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 which have been deducted from the rental charge by the rental agency must be included.

### **Automated Electronic Deposit**

Reimbursements will be made through the automated electronic deposit process.

Reimbursement requests shall be paid semi-monthly on the 5th and the 20th of each month. When the 5th or 20th is a Saturday or Sunday, reimbursements will be Friday or Monday, respectively. The cutoff date for approved payments to be received by the accounts payable office is 10 work days prior to the date of payment.

Employees will receive an electronic copy of the remittance.