

## Staff Expense Reimbursement

District employees who expect to incur expenses in carrying out their authorized duties must get administrative approval in advance.

Employees using their personal vehicles to regularly go between buildings or for other district business should request approval by email at the beginning of the school year from their supervisor.

Employees who will be attending training, conference or other meeting should request approval of expenses including reimbursement for use of their personal vehicle at the time attendance is approved. The attendance request should be submitted as an email to their supervisor and include detail estimated costs. This detail would include the planned transportation to and from the event.

Staff will use district-owned vehicles assigned to them in conducting district business that requires travel within district boundaries and when appropriate for other trips.

### 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 and will be requested by the district office. 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. Please submit this information via email to the district office.

**Please choose the activity that is associated with your incurred costs to determine allowable expenses and the reimbursement process.**

1. *Routine travel between buildings and meetings at Clackamas ESD.*
  - a. 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. Reimbursement that exceeds the IRS rate will be included as income to the employee in accordance with IRS regulations. Reimbursable

mileage will be established by Molalla River School District which is exhibited on the Molalla River School District Mileage Chart. **Reimbursement requests must comply with the mileage chart. Any form submitted with other mileage will not be processed.**

- b. "Commuting" is traveling between where you live and your normal place of work. This mileage will not be reimbursed.
- c. Any claim for mileage reimbursement should be submitted at the end of each month in which reimbursement is to be claimed. A claim must be submitted no later than 45 calendar days of incurring the expense. Reimbursement claims later than 45 calendar days of the expense will be denied.

**Claims must be on the approved district form located on the MRSD website and must be prepared electronically. Forms completed with manual handwriting will not be processed.**

2. *Travel to a meeting, training or conference that does not require an overnight stay.*

- a. 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. Reimbursement that exceeds the IRS rate will be included as income to the employee in accordance with IRS regulations.
- b. Meals are not a reimbursable expense. The exception to this is when the meeting is conducted during a meal. Meals include amounts spent for food, beverage, taxes and related gratuities. Alcoholic beverages will not be reimbursed by the district. **An itemized receipt must be attached to the expense report.** Voluntary gratuities should not exceed 15 percent and must be included as a part of the receipt. Voluntary gratuities in excess of 15 percent may be the responsibility of the employee.
- c. The name of the employee(s) and organization(s) involved or explanation of the district business purpose of the meeting should be noted on the receipt.
- d. Parking fees will be reimbursed. A receipt must be provided that evidences it is for parking and includes date and cost.
- e. **Claims must be on the approved district form located on the MRSD website and must be prepared electronically. Forms completed with manual handwriting will not be processed. A claim must be submitted no later than 45 calendar days of incurring the expense. Reimbursement claims later than 45 calendar days of the expense will be denied.**
- f. "Commuting" is traveling between where you live and your normal place of work. This mileage will not be reimbursed. An employee that commutes one or both ways on a day that their private vehicle is used for district business should exclude this mileage on the reimbursement form.

3. *Travel to a meeting, training or conference that require an overnight stay.*

- a. Persons who travel at district expense will exercise the same economy as a prudent person traveling on personal business and will differentiate between business expenditures and those for personal convenience. 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 incidental 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 defined by the Internal Revenue Service 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 district business.

- b. **A copy of the cover page of the conference program or an agenda must be submitted with the expense report.**

Reimbursement procedures established by the district will also apply to Board members traveling on Board-approved district business, as applicable.

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

Travel in a private vehicle for the purpose of conducting district business may be approved when:

1. A district vehicle is not available;
2. The destination is not conveniently accessible by commercial carrier;
3. Various points must be visited and commercial carrier schedules are such that the use of commercial carrier transportation is not practical;
4. Carrying articles by commercial carrier would not be feasible;
5. Commercial travel is deemed to be less economical.

### **Out-of-State Travel- Use of Private Vehicles**

Out-of-state travel requires prior superintendent approval.

Reimbursement for out-of-state travel by private vehicle will be made on the basis of lowest available airfare or mileage rate, whichever is lower.

### **Overnight Stays Meals and Incidentals**

The district requires a distance of 95 miles from the work site of an employee to justify an overnight stay. Any conference/training held at a location that qualifies for an overnight stay that has the last activity starting at 3 p.m. or later warrants a night's stay or an additional night's stay depending on the length of the event. In these cases the final day of the conference/training will be treated as full day for per diem unless it is a one day event and then it will receive the first day 75 percent. The employee will also be provided the breakfast per diem on the day they travel home.

The district provides a per diem payment for meals and incidentals. The amount of this payment is determined by using the amounts published by the U.S. General Services Administration (GSA) on its web site. <http://www.gsa.gov/portal/category/21287> The district limits the first and last days of travel expenses as identified on this site. Receipts are not required for these expenses. Meals provided by the event are deducted from per diem at the established rate per meal.

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

1. Travel must be conducted in the most expeditious and cost-effective manner, as determined by the district.

2. Each employee is responsible for making his/her own reservations. The district does encourage employees to contact the business office to determine if there is a purchasing group contract that would result in the best price.
3. The district requires that employees contact the business office to arrange for the use of a district credit card to pay for lodging, air fare and or car rentals.
4. Individuals traveling on approved district business by a carrier offering travel credits (i.e., frequent flyer mileage, etc.) are required to account for credits received and may use the credits for future approved district travel purposes only.

### **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. The district does encourage employees to contact the business office to determine if there is a purchasing group contract that would result in the best price.
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.
4. Employees will be informed if the district carries the rental car endorsement as part of its insurance coverage. In the event the district does not carry the rental car endorsement the employee will be authorized to purchase insurance coverage from the rental agency.

### **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 has been issued, the advance must be returned to the business office immediately.

### **Travel Advances**

1. A travel advance may be requested when the estimated cost for meals and incidentals exceeds \$500. The travel advance may be requested through the district's purchase order process.
2. The cost of commercial travel tickets will not be included in a cash advance request.

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 15 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. Please refer to **Expense Reimbursement Request and Accounting Procedures** below for important information related to returning excess funds.

### **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 approved 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 for per diem, mileage and allowable expenditures that were not paid for with a district credit card must be submitted on the district's travel expense form and approved by the supervisor.

2. **Claims must be on the approved district form located on the MRSD website and must be prepared electronically. Forms completed with manual handwriting will not be processed.**
3. “Commuting” is traveling between where you live and your normal place of work. This mileage will not be reimbursed. An employee that commutes one or both ways on a day that their private vehicle is used for district business should exclude this mileage on the reimbursement form.
4. Detailed receipts and supporting documentation must accompany all expense reimbursement requests. This includes, but is not limited to, receipts for transportation, lodging, meals and registration, conference and workshop fees. In the event a vehicle was rented, a copy of the rental agreement must be attached to the travel expense report.
5. All requests must be submitted to the district office within 20 working days of the conclusion of the trip.
  - a. 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.
  - b. 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 approved travel expense report is received by the business office.
6. Expenses which consist primarily of the cost of furnishing meals for others will be reimbursed using the approved **district form located on the MRSD website and must be prepared electronically. Forms completed with manual handwriting will not be processed.**

*This form must be accompanied by a detailed receipt including:*

- a. Names of guests;
- b. Organizations involved;
- c. Full explanation of the district business purpose of the meeting.

Voluntary gratuities should not exceed 15 percent and must be included as a part of the receipt. Voluntary gratuities in excess of 15 percent may be the responsibility of the employee.