

REIMBURSEMENT FOR EXPENSES PROCEDURES

Definitions

Coffee and Light Refreshments: For NWESD 189 travel regulation purposes, coffee encompasses any non-alcoholic beverage, such as tea, soft drinks, juice, or milk. A light refreshment is a food item that may be served between meals, such as doughnuts, sweet rolls, pieces of fruit or cheese, etc.

Commuting: Travel between the employee's official residence and the employee's official work station.

Employee: In addition to regular employees, as used in this policy, the term "employee" includes, consultants, advisory committee members, and Superintendent-authorized representatives, once approved on the *Nonstaff Travel Approval* (Form 6213-F5).

Meal Periods: Breakfast 7:00 a.m.-8:00 a.m.; Lunch 12:00 p.m.-1:00 p.m.; Dinner 5:00 p.m.-6:00 p.m.

Nutritious Meal: It is the expectation that employees receive nutritious meals while traveling on official business. To qualify as a nutritious meal when attending a conference or meals included with lodging, the meal must offer protein.

Official Residence: The location where an employee maintains a residence that is used as a primary domicile by the employee.

Official Business: Those activities performed by an official or employee, authorized volunteer, or contractor in order to accomplish the duties of his or her position or office.

Official Work Station: The city, town, or other location where the employee's work is performed on a permanent basis. The Superintendent will designate each official work station.

Out-of-State Travel: Travel anywhere outside the boundaries of Washington. Note: Travel to counties and cities in British Columbia, Idaho, and Oregon that are contiguous to the Washington border is not considered out-of-state.

Per Diem Costs: Those costs covering meals while in travel status reimbursed at a set rate rather than on a cost-reimbursement basis.

Three-Hour Rule: Meal expenses will be reimbursed at the OFM rate when the employee is in travel status for the entire regularly scheduled working hours plus an additional three (3) hours and is in travel status during the entire meal period. The employee may not stop for a meal just to meet the three-hour rule. (OFM 10.40.50)

The exception to the three-hour rule is when the employee is working outside the NWESD 189 boundaries and is in travel status during the entire meal period. In such situations, reimbursement will be based upon actual cost (as substantiated by itemized receipts) up to the allowable per diem.

Travel Status: The official status of an employee when away from both the official residence and the official work station on official business, exclusive of commuting between the employee's official residence and official work station.

Travel Request

Authorization for all in-state travel involving overnight lodging and for all out-of-state travel will be provided via the *Advance Travel Request* (Form 6213-F1). The travel request must show meals, lodging, transportation, registration, and any other estimated expenses for which reimbursement will be requested upon completion of travel and the budget account to which reimbursement is to be charged.

In-State Travel:

- 1) For in-state travel involving overnight lodging, the *Advance Travel Request* must be approved by a program/department supervisor and the Superintendent, or designee.
- 2) In-state travel **not** involving overnight lodging must be approved by the program/department supervisor (Form 6213-F1 is not required).

Out-of-State Travel:

- 1) For out-of-state travel of NWESD 189 employees (except those employed in cooperatives) the *Advance Travel Request* must be approved in advance by the Superintendent and the Board of Directors.
- 2) For out-of-state travel of employees of NWESD 189 cooperatives, in addition to the *Advance Travel Request*, a copy of the cooperative advisory committee meeting minutes documenting its approval must also be provided prior to submission to the Superintendent and the Board of Directors for approval.

For all in-state travel involving two (2) or more consecutive nights lodging and for all out-of-state travel, the *Advance Travel Request* must include the following information:

- 1) the purpose of the trip and how it relates to the work assignment;
- 2) a description of expected benefits; and
- 3) a statement of whether an alternative approach could have achieved the same result

Travel to counties and cities in British Columbia, Idaho, and Oregon that are contiguous to the Washington border is not considered out-of-state.

Meals

Overnight Travel:

Meal costs may be reimbursable if the employee is approved for overnight travel on the *Advance Travel Request* whether or not lodging costs are incurred (see Form 6213-F1).

Meal reimbursement for overnight trips will be:

- 1) at the OFM rate for the employee's location at meal time on the first day; and
- 2) at the OFM rate for the employee's lodging the previous evening for any days after the first.

Non-overnight Travel:

Meal costs are reimbursable at the OFM rate if the employee is in travel status for the entire regularly scheduled working hours plus an additional three (3) hours and is in travel status during the entire meal period (OFM 10.40.50). If the employee does not meet the three-hour rule and is in travel status outside the NWESD boundaries during the entire meal period, actual meal costs (as substantiated by itemized receipts) are reimbursable up to the allowable per diem.

Three-hour rule example: Assume that an employee normally works from 8 a.m. to 5 p.m. with one (1) hour for lunch. In this example, the employee must be in travel status for the entire scheduled work day plus three hours for a total of twelve (12) hours in order to meet the three-hour rule. To qualify for breakfast, an employee must be in travel status from 7:00 a.m. to 8:00 a.m. and meet the three-hour rule. To qualify for lunch, an employee must be in a travel status from 12:00 p.m. to 1:00 p.m. and meet the three-hour rule. To qualify for dinner, an employee must be in travel status from 5:00 p.m. to 6:00 p.m. and meet the three-hour rule.

Certain meal costs may be reimbursable if the employee has been specifically approved in advance by the Superintendent or designee to attend a meeting or formal training session away from the employee's official work station. This authority is intended for use when NWESD 189 requires an employee to attend a meeting or formal training session where meals are served and are an integral part of the meeting. To be eligible for reimbursement, each such meeting must be approved in advance on the *Meal Reimbursement Authorization* (Form 6213-F2) with a meeting agenda. Allowable meal costs incurred at meetings of NWESD 189 advisory committees, county Superintendents' meetings, and NWESD Board meetings are hereby pre-authorized (Form 6213-F2 is not required). Reimbursement will be based upon actual cost (as substantiated by itemized receipts) up to the allowable per diem.

Reimbursement for meal costs will not be provided if the meeting/conference provides the same meal(s) as component(s) within the registration/conference or the motel/hotel provides the same meal(s) as part of the lodging cost. Exceptions to this rule include 1) meals that do not meet the

definition of a nutritious meal – see “Definitions,” 2) medical condition prescribed by a physician, or 3) an unplanned event/activity that precludes participation in furnished meal. Reimbursement will be based upon actual cost (as substantiated by itemized receipts) up to the allowable per diem and will be documented on the *Travel & Expense Report* (Form 6213-F3). In addition, as the NWESD 189 Board encourages staff attendance and participation at its regular business meetings, the actual cost of the meal prior to such meetings may be provided for employees who attend the related NWESD 189 Board meeting at the request of the NWESD Board or the Superintendent on the NWESD 189 Board’s behalf. Such meals will be purchased directly by the NWESD 189 and provided at the same location as the NWESD 189 Board meeting is held. Procedures will assure the cost of such meals is reasonable, given the limited options available from local restaurateurs.

Lodging

Lodging costs incurred more than fifty (50) miles beyond the closer of the employee’s official residence or official work station may be reimbursable (OFM 10.30.30.b).

Lodging costs incurred within fifty (50) miles of the closer of the employee’s official residence or official work station are **not** reimbursable (OFM 10.30.30.b) except under the following conditions:

- 1) to avoid driving back and forth for back-to-back late night/early morning meetings;
- 2) to avoid severe inclement weather conditions; or,
- 3) if ferry schedules do not make travel reasonable.

Lodging costs for the exceptions must be approved in advance by the Superintendent on the *Advance Travel Request* (Form 6213-F1).

If lodging costs exceed the maximum allowable lodging allowance for a specific locality, actual lodging costs not to exceed 150% of the applicable maximum per diem (lodging and meals) amount may be approved by the Superintendent on the *Advance Travel Request* (Form 6213-F1) in the following situations (OFM 10.30.20.a):

- 1) When costs in the area have escalated for a brief period of time either during special events or disasters.
- 2) When lodging accommodations in the area of the temporary duty station are not available at or below the maximum lodging amount, and the savings achieved from occupying less expensive lodging at a more distant site are consumed by an increase in transportation and other costs.
- 3) The employee attends a meeting, conference, convention, or training where the employee is expected to have business interaction with other participants in addition to scheduled events, and maximum benefit will be achieved by authorizing the employee to stay at the lodging facility where the meeting, conference, convention, or training session is held. (For

this situation, the Superintendent may approve lodging expenses in excess of 150% of the applicable maximum per diem with documentation supporting the lowest available advertised lodging rate exceeds 150% (OFM 10.30.20.b.)

- 4) To comply with provisions of the Americans with Disabilities Act, or when the health and safety of the employee is at risk.
- 5) When meeting room facilities are necessary and it is more economical for the employee to acquire special lodging accommodations such as a suite rather than to acquire a meeting room and a room for lodging.

Reimbursable lodging costs include the allowable lodging rate and any applicable sales taxes and/or hotel/motel taxes on the allowable lodging amount (OFM 10.30.30.a).

In order to receive reimbursement for lodging costs, receipts for such costs must be attached to the *Travel & Expense Report* (Form 6213-F3). Lodging costs may be reimbursable if incurred at a commercial lodging facility (OFM 10.30.10.b, 10.30.40.c).

If authorized travel includes the use of a lodging facility marketed and paid for through AirBnb, VRBO, or similar marketplaces, employees may be reimbursed for their lodging costs up to the maximum per diem rate per OFM only after their travel is complete. Travelers utilizing this method of lodging must obtain detailed commercial lodging receipt, which includes the lodging facility detail and the payor name, along with a completed W-9 for the commercial lodging facility. The detailed documentation must be attached to the *Travel & Expense Report* (Form 6213-F3). Reimbursement for lodging at a private residence not meeting this criteria is not allowed.

If registration fees for conferences, conventions, workshops, or training sessions, etc. include lodging and/or meals, then such lodging will not be claimed for reimbursement separately (OFM 10.40.40.b, 10.40.50).

If an employee becomes ill or is injured while in travel status, lodging and subsistence costs will continue during the leave period while the employee is returning to the official work station and then back to the assignment.

When an employee is on travel status and lodging costs are not incurred, subsistence only will be paid. When an employee uses a travel trailer or camper in lieu of commercial lodging facilities, reimbursement will be for actual space rental costs as evidenced by receipt. Reimbursement will not exceed the maximum lodging allowance (OFM 10.30.70.a).

Transportation

Mileage reimbursement is not allowed for travel between the employee's home and the official work station (OFM 10.50.25.a).

Daily commute transportation expenses between the employee's residence and official work station are a personal obligation of the traveler and are not reimbursable by the NWESD 189. Travelers may be reimbursed for miles driven between business-related destinations. Miles driven between the employee's official residence and a business related destination (non-official work station) will be reimbursed the lesser of the miles driven or the mileage between the official work station and the business-related destination.

Personal vehicles may be authorized for the conduct of official business. Except for the limited exceptions provided by OFM, the automobile's insurance will be primary in case of accident.

NWESD 189-owned or -leased vehicles will be provided with passes, devices, or other means to allow economical travel and timely service by NWESD 189 staff. Procedures below should be followed when using a NWESD 189 vehicle:

- 1) Vehicles will be used for official business only. Operators are responsible for reasonable security precautions to include locking the vehicle and exercising care in parking the vehicle.
- 2) The driver must possess a valid Washington State driver's license.
- 3) The driver and all persons riding in the vehicle are to use seat belts.
- 4) Operators are responsible for having the vehicle serviced as needed and maintaining good appearance of the vehicle.
- 5) NWESD 189 gasoline credit cards are to be used for NWESD 189 vehicles only.

Traffic accidents must be reported to the Superintendent within twenty-four (24) hours. A formal accident report must also be completed and filed with the appropriate law enforcement agency within twenty-four (24) hours.

Airline tickets (coach rate) should be charged to the NWESD 189 through a local travel agency or credible internet source for any approved travel with the approved purchase order number listed on the billing. Credit card purchases are permitted, as presented in Procedure 6210-P, *Purchasing: Authorization and Control Procedures*.

Advance Travel Account

Travel advances may be provided via the *Advance Travel Request* (Form 6213-F1).

A travel advance may be made for reimbursable travel costs of one hundred dollars (\$100) or more. Where personal financial situations require a smaller advance of \$50 or more, the employee may request such an advance from the NWESD 189 fiscal office.

Travel advances for the use of personal vehicles are not allowed.

All travel advances must be settled within ten (10) days following the travel period. Travel advances outstanding beyond this date are due and payable with interest of ten percent (10%) per annum (OFM 10.80.60.e). Any Board member or employee failing to settle a travel advance within ten (10) days will be ineligible for travel advances for a twelve (12) month period.

In order to protect the NWESD 189 from any losses on account of advances made, NWESD 189 will have a prior lien against and a right to withhold any and all amounts payable or to become payable by the NWESD 189 to the employee up to the amount of the advances until such time as repayment is made. If the employee no longer works for NWESD 189, appropriate collection efforts will be undertaken.

A travel advance will not be made to any employee if such employee is delinquent in repaying a prior advance.

Travel Reimbursement

Reimbursement for authorized travel costs may be provided via the *Travel & Expense Report* (Form 6213-F3). Travel expense forms associated with a travel advance should be submitted to the accounting department with appropriate receipts attached on or before the tenth (10th) day following the travel period. Travel expense forms requesting reimbursement for travel not associated with a travel advance should be submitted to the accounting department with appropriate receipts attached on or before the sixtieth (60th) day following the travel period. Travel documentation not supplied within the sixty (60) day period will not be reimbursed unless cause is provided, budget is available, and the approval of the Superintendent is obtained. Travel expense forms are not to include non-travel related supply items exceeding fifty dollars (\$50). Ordinarily, supply items should be purchased in accordance with prescribed purchasing requirements (OFM 10.80.50).

All receipts for lodging costs, certain meals, and miscellaneous travel expenses essential to the transaction of NWESD 189 business must be attached to the *Travel & Expense Report Form* when requesting reimbursement (OFM 10.60.10). If a receipt is lost, an employee may be reimbursed if an appropriate affidavit documenting the expense is provided.

Certain travel items are considered personal and not essential to the transaction of official business. Such non-reimbursable items include, but are not limited to, costs associated with the use of a personal vehicle, entertainment activities while in travel status, and miscellaneous costs that are personal in nature (detailed examples in OFM 10.20.20).

Reimbursement rates for lodging and subsistence will be consistent with those developed by the State of Washington Office of Financial Management (OFM 10.90.10).

Light Refreshments

Pursuant to OFM 70.10.20 and the *Request for Approval for Meeting/Workshop Meal or Refreshment Cost Support* (Form 6213-F6), department heads may request approval for the purchase

of coffee and/or light refreshments to be served at NWESD 189-sponsored meetings and training sessions where:

- 1) the purpose of the meeting is to conduct NWESD 189 business or to provide training that benefits NWESD 189 or member districts;
- 2) the coffee and/or light refreshments are an integral part of the meeting or training session;
- 3) NWESD 189 obtains a receipt for the actual costs of the coffee and/or light refreshments;
and
- 4) expenditures for coffee and/or light refreshments are charged to supplies and materials.

Expenditures for coffee and/or light refreshments for receptions or celebrations of new, existing, and/or retiring employees are not allowed (OFM 70.10.30).

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Cross Reference:
Procedure 6210-P
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