

Client Agency Policy & Operations Manual

SECTION: 20 General Administration

NUMBER: SCS-20-020

**TITLE: Expenditure Control for Employee
Education Reimbursement**

EFFECTIVE DATE: 4/19/02

APPROVED: Signature on file with the State Controller's Division

**PURPOSE and/or
RESULTS DESIRED:**

This policy establishes guidelines for client agencies to follow when reimbursing employees for authorized training provided by an independent institution.

AUTHORITY:

[ORS 291.015](#) Fiscal responsibilities of department, delegation of fiscal functions.
[ORS Ch. 292](#) Procedure for payment of salary and expenses of state officers and employees.
[OAM 50.10.00 PO](#) Education assistance payments.
[DAS-HRSD 50.045.01](#) Employee development and implementation of Oregon Benchmarks for Workforce Development.

APPLICABILITY:

Client agencies assigned and/or contracting for accounting, budgeting, and financial reporting services with the State Controller's Division.

DEFINITIONS:

Employee education refers to job related courses conducted by an independent learning institution. This does not include training, whether job related or not, provided by the State.

POLICY:

Where client agencies choose to provide educational reimbursement, it must be for job related courses offered through an independent bona fide institution of learning such as a state community college or university or similar private institution similarly accredited to the same standards as a public college or university.

This policy is not intended to provide employees with a fully paid college education; however, it is intended to assist employees in furthering their education in the field and/or job at which they work.

The agency shall NOT directly pay or prepay tuition, books, or lab fees. The state employee is required to directly pay and seek reimbursement from the state after proving successful completion.

GUIDELINES:

I. Authorization

- A. Agency heads will document and implement procedures for reimbursing job-related education reimbursement. The procedure should include the following elements.

1. An employee development plan, which is a part of the employee's performance plan, including the education or course(s) needed for the plan year. This will be included in the employee's performance evaluation.
 2. A biennial plan for funding and requests, which may include funding per employee, groups of employees or program and the criteria e.g., dollar limit per employee/program or college credit, etc.
 3. Courses lasting longer than a semester will be reviewed and approved prior to the beginning of the next semester.
 4. Documentation of the request including: employee name, course title, duration, location and cost of tuition, books and required supplies. Documentation should also identify whether the training is job-required, job-related or career development training. Attached is a suggested employee education authorization and reimbursement request form.
- B. When evaluating requests for education authorization and reimbursement, SCS client agencies should consider whether the training meets the following criteria.
1. The training supports employee's development plan;
 2. It relates to other positions the employee can reasonably be expected to fill, e.g. skills within the same or related job classes;
 3. It prepares employee to lead or instruct other employees;
 4. It qualifies as Continuing Professional Education;
 5. Correcting or improving an identified performance problem or skill deficiency;
 6. Necessary to meet the requirements of a law, rule or executive order; and
 7. The training is a cost effective option. Is the training:
 - i. The best, most cost effective way to meet the needs of the employee and the client agency;
 - ii. Providing skills or knowledge that will be used often; and/or
 - iii. Reasonable in terms of the cost of the program in relation to the skill to be learned?

II. Reimbursement

Criteria for reimbursement will be the successful outcome of the class, such as a passing grade, completion of a specific project, or course certification.

Reimbursement may include tuition, lab fees, and books. May not exceed actual cost and if approved at a private institution of higher learning, may not exceed actual cost of a similar offering at a state college or university. Upon completion of the course, the books belong to the state of Oregon.

Criteria for reimbursement may also include a letter of intent from the employee prior to the beginning of the education, which documents the employee's commitment to continue their employment with the state.

- ## III. Acknowledgments and Conflicting Provisions – The agency will ensure all employees are informed of the Employee Education Authorization and Reimbursement policy. A valid collective bargaining agreement shall supersede any conflicting terms in this policy.

PROCEDURES:

<u>Step</u>	<u>Responsible Party</u>	<u>Action</u>
1.	Client Agency Head	Document and implement procedures regarding developmental plans for employee continuing education; education authorization; and reimbursement.
2.	Employee and Supervisor	Annually, develop and update employee development plan.
3.	Employee	Submit education authorization and reimbursement request to supervisor.
4.	Supervisor	Review training request and make selection and allowance determination based on relevant criteria. If denied, return employee copy with written explanation.
5.	Employee	May appeal the denied request to the agency head by submitting a memo outlining the reason for the request and why the employee feels the request should be reconsidered. Appeal shall be within one week of notification of denied request. The decision on a particular request may be appealed only once.
6.	Supervisor	If approved, sign and forward for payment/processing.
7.	Employee	Attend training. Submit proof of attendance, successful completion of education or other required materials to supervisor.
8.	Supervisor	Forward reimbursement request to SCS for payment processing. SCS will review for completeness and compliance.

FORMS: See attached suggested employee education authorization and reimbursement request form.

Request for Employee Education and Reimbursement

1. Employee Name: _____

2. Division/Section: _____

3. Course Name: _____

NOTE: A description of the course content as listed in the catalog or an announcement must be attached.

4. Course Cost: \$ _____ Books/Supplies: \$ _____ Lodging/Travel (Est): \$ _____

Total Cost: \$ _____ Course Hours: _____ or Credit Hours: _____

5. Duration of Training: →→ _____ Time: _____
Date: _____

6. Location of Training: _____

7. Course Offered by: _____

Explain below how this course relates to your job assignment

_____ **Job Required** – Provides knowledge or skills needed to successfully perform the employee's current job.

_____ **Job Related** – Provides knowledge or skills needed to meet agency or state performance expectations.

_____ **Career Development**—Provides knowledge or skills outside the scope of the employees current job.

I certify that I have not applied for, received, nor will receive payment from any source for the reimbursement expenses requested:

Employee's Signature Date

_____ Approved Or _____ Disapproved →→→ _____
Supervisor's Signature Date

_____ Approved Or _____ Disapproved →→→ _____
Manager's Signature Date

PCA NUMBER:	I approve the requested training and certify that sufficient funding is available for reimbursement
AGY. OBJ. NO.:	
Appointing Authority	

ADMINISTRATION OFFICE USE ONLY

_____ Upon evidence of satisfactory completion, reimburse employee for a total of \$ _____