

TRAVEL / BUSINESS MEETING REPORT

Board of Education of Washington County

		ACCOUNT DISTRIBUTION	AMOUNT	
Name				
C.O. Department or School				
Employee ID No.				

**Attach original receipts for these expenditures.*

DATE →	Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	TOTALS ↓	
Breakfast (include tips) *									
Lunch (include tips) *									
Dinner (include tips) *									
TOTAL MEALS									
Hotel / Motel *									
Tips (other than meals)									
Air, Rail, etc. *									
Car Rental *	Enter only total cost in last column								
Taxi, Tolls, etc.									
Telephone / Fax									

THE TRAVEL / BUSINESS EXPENSE POLICY IS PRINTED ON THE BACK OF THIS FORM

Business / Meetings /Conferences *	
Date	Nature, Purpose, and Attendees

Miscellaneous Expenses *	
Date	Description

Private Automobile Expenses	
Date	Description

Private Automobile: _____ miles at _____ cents per mile = _____

I hereby certify that the expenses detailed on this voucher are in compliance with Board Policy.

Signature _____

Approved _____

Total Expenses		
Less: Travel Advance		
Less: Prepayment of Lodging		
Due to Board from Employee		
Due to Employee		

Procedures for Requesting Reimbursement of Expenses

All employee expenses shall be fully documented on a Travel/Business Meeting Report form (Exhibit #1) within thirty (30) days of the meeting, conference or return from the business trip. Forms submitted after the thirty (30) day period may be reimbursed if funds are available (without budget transfer adjustments).

A fully detailed accounting of the expenses incurred including the date, place, individuals involved, a description of the expenses, and the reason or purpose for the expenses shall be included on the form. This accounting shall be fully supported by original itemized invoices and/or original receipts attached to the form as required by the IRS for reimbursement. Minor expense items such as bus, taxi, or subway fares, tips or parking meter fees may be allowed without a receipt when obtaining one would not be practical.

Expenditures must be reasonable in nature and amount for the activity and location. Expenditures are not guaranteed to be reimbursable. The Executive Director of Finance, under the direction of the Chief Operating Officer, has the authority to reject any undocumented or excessive expenditure.

Reimbursement of Meals, Lodging, Transportation, Meetings and Conferences, and Entertainment**Meals**

The Board of Education will reimburse employees for meal costs (including a tip not to exceed 20%) up to the standard meal allowance approved annually by the Maryland Department of Budget and Management. The annual meal allowance rates and meal rates for employees traveling to high cost metropolitan areas can be found at www.dbm.maryland.gov/pages/mealtipreimbursement.aspx.

The Board of Education prohibits the carry-over of the unused portion of a meal expense if the expense for a given meal is less than the amount allocated for the meal.

Reimbursement will not be made without a detailed, documented receipt showing date, name of restaurant, listing of food items, and amount. However, an employee may request a five-dollar (\$5.00) maximum per meal allowance reimbursement if receipts are not available.

Receipts for meals must list the actual food items purchased so that the Accounts Payable Department can verify the number of persons covered by the receipt and that the Board of Education is not reimbursing for alcoholic beverages.

An employee is encouraged to request separate receipts if they are accompanied by a spouse or friend. If this is impractical, the receipt must show the number of persons and the employee will be reimbursed only for their items.

When an employee "picks up the tab" for more than one employee, then the cost of the meal must be on the expense report of the employee who paid the tab. Only the most senior (highest ranking) employee in the group may "pick up the tab" for the group.

Lodging

The Board of Education will pay the cost of accommodations when it is necessary to have overnight lodging. Expenses are reimbursable only for the duration of the conference plus one additional travel day if required.

If advance reservations, advance payment, or direct payment is made, then the cost of those reservations must be reported as an advance on the expense report.

A spouse or friend who accompanies an employee to the meeting or conference is responsible for the difference in cost between single and double occupancy accommodations.

Transportation

Air-Rail-Bus: When it is necessary for employees to travel by air, rail, or bus, the Board of Education will reimburse employees for coach or business class only. If advance reservation, advance payment, or direct payment is to be made then

the cost of those reservations must be reported as an advance on the expense report. The Board of Education will reimburse for the cost of one (1) piece of luggage, but not for additional charges if the luggage is over the weight limits set by the provider. Exceptions may be made for additional items necessary or required for the business travel and only with prior written approval by the employee's Director or higher.

Car Rental: The Board of Education encourages individuals to use public shuttle transportation while attending meetings or conferences. Where such transportation is not practical or available and an individual must use a car rental service, employees are expected to rent low cost economy cars.

Personal Auto Expense: The Board of Education will reimburse employee mileage at the rate allowed by the IRS at the time of the trip.

Taxi/Rideshare: Taxi or rideshare fare and tip (not to exceed 20%) is reimbursable. While receipts are sometimes not available and therefore not required, employees should attempt to obtain a receipt, which is useful in substantiating any taxi fare. Transaction reports from rideshare apps may be submitted as receipts.

Business Mileage vs. Commute: The IRS specifically defines mileage to and from one's home to their primary place of employment as a commute; regardless of how many times per day or per week the employee makes the trip. Reimbursement for commutes is taxable income and is reportable on the individual's W-2. The Board of Education reimburses for bona-fide business mileage, but not for commutes. Reimbursement for business mileage is only paid when a Board-owned vehicle is not available or when approved by the Superintendent.

Meetings and Conferences

Registration Fees: If registration fees are to be paid in advance by the Board of Education, the original and one copy of the registration form must accompany the request.

Local Conferences and Meetings: Where possible, the Board of Education encourages the use of Board-owned facilities for local meetings and conferences. When local meetings or conferences are held, prizes, gifts, and flowers or floral arrangements are not accepted business expenses and will not be reimbursed unless prior authorization is obtained from the Superintendent or their designee.

The Board of Education also discourages the serving of snacks and beverages at meetings for in-house personnel. When snacks are served at meetings, it is expected that they will be inexpensive and infrequent.

Entertainment

Entertainment is not a legitimate business expense and is not reimbursable. Examples are: movies, plays, concerts, stage shows, tours, pay-per-view TV channels in the hotel room, etc. If an employee makes advance reservations, which include any of the above, a personal check for that activity must accompany the reservation.

Miscellaneous Business Expense

Expenses not addressed as either allowable or non-allowable in this administrative regulation may be paid or denied at the discretion of the Superintendent or their designee.

Employee Bereavement, Illness, Special Occasion Recognition

Flowers and other remembrances to employees or Board of Education members at the time of an illness, death in the family, or special occasion (anniversary, birthday, administrative professionals' day, etc.) are not considered business expenses and shall not be paid from Board funds unless approved by the Board or the Superintendent. Collections of personal funds are permissible for such remembrances.