

NON-INSTRUCTIONAL SERVICES : Fiscal Services

Accounting and Cash Management: Expense Reimbursements

1. Lodging – Overnight Travel

Employees on approved overnight travel shall be reimbursed for actual hotel lodging expenses (room charge and applicable taxes). Original receipts are required for all lodging reimbursements.

2. Meals – Overnight Travel

- A. Employees on approved overnight travel shall be reimbursed at the published Federal General Services Administration daily per diem rate for meals and incidentals for the dates of travel for the city where the conference, convention, or other Board business is conducted. All incidental expenses are included in the daily per diem rate, including, but not limited to, laundry, dry cleaning and tips.
- B. For partial days of travel (i.e., day of departure or return), the per diem rate shall be split in half – one half for breakfast and lunch and one half for dinner, as applicable.
- C. Receipts are not required for reimbursement of meals and incidentals based on per diem rates.
- D. Because employees are reimbursed for meals in accordance with established per diem rates, board-issued credit cards shall not be used to purchase meals while on overnight travel.
- E. Reimbursements shall be requested on Overnight Travel Reimbursement Request forms issued by the Office of Accounting. Copies of the written approval for overnight travel and any applicable conference agenda must be attached.

3. Meals – Non-overnight Travel

There are times when staff members are required to travel to attend meetings which do not require overnight lodging. If official travel causes a staff member to be absent from home before 6:00 a.m. or after 7:00 p.m., the cost of breakfast or dinner is reimbursable upon submission of original receipts.

4. Registration fees

- A. Registration fees for approved conferences and staff development activities are reimbursable. When meals are included in the conference's registration fee, the daily meals per diem reimbursement must be reduced for the meals provided (25% for breakfast, 25% for lunch, 50% for dinner).
- B. Reimbursements shall be requested on Overnight Travel Reimbursement Request forms issued by the Office of Accounting. Copies of the written approval for overnight travel and any applicable conference agenda must be attached. It is the employee's responsibility to indicate whether meals are included in the registration fee.

5. Overnight Transportation

- A. All airline, train, and other commercial travel reservations must be made at economy or comparable class. If a staff member elects to drive his/her car and this results in greater cost than the round trip economy class air travel, reimbursement will be made on the lower of the two costs. Staff members are encouraged not to use parking facilities at the home airport for extended periods of time. Costs of flight insurance are not subject to reimbursement.
- B. Staff shall be reimbursed for car rental and fuel, shuttles, taxis and other transportation costs when on approved overnight travel. Costs of insurance on rental cars are not subject to reimbursement. Receipts should be obtained for all transportation costs and are required for any item over \$25.
- C. Reimbursements shall be requested on overnight travel reimbursement request forms issued by the Office of Accounting. Copies of the written approval for overnight travel and any applicable conference agenda must be attached.

6. Local Transportation

The necessary use of the employee's personal car for transportation on school business shall be reimbursed at the Internal Revenue Service standard mileage rate. Necessary use shall consist of the following:

- A. Attendance at professional meetings called by the Superintendent of Schools, the superintendent's staff, assistant superintendents, supervisors, coordinators and other appropriate authorized personnel.

- B. Banking, post office business, checking school bus stops and other transportation necessary to the functioning of the system. Transportation reimbursement must be approved by the principal or supervisor.
- C. Reimbursements shall be requested on Routine Business Travel Reimbursement forms issued by the Office of Accounting. Reimbursement shall be approved by the immediate supervisor. No reimbursements of less than fifteen dollars (\$15.00) will be paid to an employee during any six-month period; except that the final reimbursement for any fiscal year may be for less than fifteen dollars (\$15.00), as long as such request for reimbursement is received by the Office of Accounting by July 15th.
- D. When computing daily mileage, the employee's normal round-trip commuting distance shall be subtracted from the total daily mileage.
- E. All mileage is reimbursable for employees whose assigned or delegated duties require responses to an emergency from a location other than work.

7. Tolls and Parking

Necessary toll charges and parking fees that are required because of official travel are reimbursable. Receipts should be obtained whenever possible. Receipts are required for overnight parking.

8. Consolidating Travel or Pool Car Use

Staff members attending conferences should make every effort to pool their transportation in order to reduce costs. Also, staff members who travel frequently on business should inquire as to the availability of a pool car from the Transportation department. If a pool car is available, reimbursement may not be allowed for this type of travel.

9. Telephone

Telephone calls that are a requirement of the employee's assignment are reimbursable. Employees using personal cell phones for supervisor approved school system business are eligible for reimbursement only when their total monthly cell phone bill exceeds their standard minimum monthly rate. The reimbursement should be claimed on a standard reimbursement request form, approved by the account

manager, and submitted to the Office of Accounting with a copy of the itemized phone bill(s) attached. The business calls shall be highlighted on the attached bill(s).

10. Miscellaneous Expense Reimbursement

Employees may be reimbursed for pre-approved out-of-pocket business expenses when other established procedures for making the purchase cannot be used (i.e. procurement cards, purchase orders, disbursement requests).

Related Policies: Board of Education Policy 3127, Travel
 Superintendent Rule 3127, Travel

Also see the Master Agreement with the Teachers' Association of Baltimore County, Maryland, Inc.

Rule		Superintendent of Schools
adopted:	9/09/71	
revised:	6/19/80	
revised:	2/20/86	
revised:	3/28/06	