



Wicomico County Board of Education

Travel Procedures

I. Purpose

The purpose of these procedures is to establish equitable standards which will provide consistent and fair treatment to all employees performing directed travel of an official nature. This document establishes procedures for ground and air travel, lodging, meals, and miscellaneous expenses that may be incurred while on Wicomico County Board of Education (WCBOE) business. It also establishes guidelines for the approval of travel and use of the WCBOE’s Procurement Cards while on travel. This is designed to cover reasonable employee expenses while traveling on WCBOE business and to promote the prudent use of public funds. WCBOE utilizes an “Accountable Plan” to account for employee reimbursements and employee allowances to cover expenses. Employee allowances and reimbursements are made for expenses incurred in connection with services performed for official WCBOE business. Such allowances and reimbursements are not intended to be employee compensation or an employee benefit program. Any exceptions to these guidelines must have prior written approval from the Comptroller.

II. Applicability

The WCBOE Travel Procedures apply to Board Members, all full-time and part-time employees, and volunteers. The expenses of an individual’s spouse/family member who accompanies him/her on a trip are NOT an expense of the WCBOE and are NOT reimbursable and shall NOT be placed on a WCBOE Procurement card.

III. Responsibility

- A. All travelers and approvers of travel are responsible for ensuring that any costs incurred for travel are directly work-related, obtained at the most economical price, and are necessary for official Board business. Good judgment is to be exercised by both travelers and approvers of travel, regardless of source of funds (i.e. General Funds vs. Grant Funds).
- B. Excess costs, indirect routes, luxury accommodations, personal items, etc. which are unnecessary or not justifiable in the performance of WCBOE business travel are not acceptable and the traveler will be held financially responsible for those incurred expenses/charges. The Board reserves the right to deduct charges which exceed these guidelines from any request for reimbursement or directly from the traveler’s paycheck.
- C. Failure to follow these Travel Procedures and recommendations of the Procurement Department involving travel may result in reduced/limited reimbursements.
- D. In the occasion of a financial hardship for a WCBOE employee who is being asked to travel on WCBOE business, an exception to these procedures may be granted upon approval of the Superintendent.

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IV. Transparency Portal

All WCBOE travel related expenses must comply with these procedures. All travel expenses are subject to review by WCBOE staff, independent auditors and the public. Detail monthly reports, which include all travel expenses, will be posted on the WCBOE’s transparency portal.

V. Definitions

- A. “Local Travel” – travel within Wicomico County such as between schools or other WCBOE sites or to other businesses or organizations within the County.
- B. “Day Trip” – travel outside Wicomico County without overnight stay and which involves Board of Education business. Day Trips must be pre-approved by the employee’s immediate supervisor.
- C. “Overnight Travel” – travel of a distance greater than 120 miles (one way) from Salisbury with an overnight stay. Overnight Travel must receive pre-approval per section IX.
- D. “Mileage Rate” - the current published IRS standard mileage reimbursement rate used to reimburse employees for the business use of their personal vehicle.
- E. “Mileage subject to Reimbursement” - the shortest distance using a reasonable route from one site to another site unless an alternative route is authorized by the appropriate Director. NOTE: The Comptroller may utilize computer mapping programs, such as Google Maps, to verify the mileage requested for reimbursement is the shortest reasonable route. Mileage from an employee’s residence to the place of work is not generally considered reimbursable mileage.
- F. “Meal Reimbursement Rates” – WCBOE will utilize as a guideline the U.S. General Services Administration (GSA) schedule of per diem rates for meals as found at URL: <http://www.gsa.gov/perdiem> to determine the maximum rates of reimbursement for breakfast, lunch and dinner. WCBOE’s maximum rates of reimbursement are based upon the GSA tier 6. The GSA meal rates include taxes and tips in the rate.
- G. “Prohibited Expense” – any expense that is personal in nature is considered a prohibited transaction for purposes of reimbursement. Such expenses include but are not limited to: early boarding fees (airlines), upgrade fees (airlines, hotels,etc.) alcoholic beverages, room service, pay-per-view movies, health club charges, laundry or dry cleaning charges, use of mini bars in hotels/motels, lost or stolen articles, damage to personal vehicles, clothing, services to gain entry to a locked vehicle, any expenses related to the personal negligence of the traveler such as fines or tickets, entertainment expenses, towing charges, expenses for children, spouses, and companions.
- H. “Travel Services Vendor” – contract vendor awarded by the Procurement Department to receive and process all travel requests on the part of WCBOE employees for approved travel. Travel services include air travel, lodging and ground transportation.
- I. “Forms” – the following forms, web-forms or formats are used and are part of these Travel Procedures:
 1. MERR – Mileage and Expense Reimbursement Report – Appendix 2
 2. OTRA – Overnight Travel Request and Approval – Appendix 3

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- 3. TARR – Travel Accountability and Recap Report – Appendix 4
- 4. PCAC – Procurement Card Accountability and Commitment Form – Appendix 5
- 5. VRR – Vehicle Rental Request – Appendix 6
- 6. MAR- Meal Advance Request – Appendix 7
See “FAQ about Travel – In Chart Form” – Appendix

VI. Business Use of an Employee’s Personal Vehicle

A. Employees should note that current law requires that an employee’s use of his/her personal vehicle for WCBOE business necessitates that his/her auto insurance policy act as primary coverage and WCBOE’s auto insurance policy will act as secondary for liability purposes. Every Board employee that uses his/her personal vehicle for WCBOE business should ensure his/her auto policy is paid up-to-date and is at an adequate level for comprehensive and collision coverage since WCBOE will not be responsible for costs incurred in the event of an accident while driving on WCBOE business. NOTE: Maryland auto insurance minimum limits:

<u>Description</u>	<u>MD minimum limits</u>
Bodily Injury per person	\$30,000
Bodily Injury per accident	\$60,000
Property Damage	\$15,000

[Transportation of students is governed by a separate Board policy]

- B. Employees request reimbursement by completing the automated Mileage and Expense Reimbursement Report web-form (MERR), unless they do not have access to the Board’s ERP Business Software system. In such limited cases, a paper copy of the MERR (Appendix 2) must be completed and submitted to their immediate supervisor for approval and then submitted to the Accounting Department for review and processing.
- C. When business use is projected to be greater than 60 miles one way, WCBOE encourages the use of a rental vehicle {see section VII.}. However, should an employee wish to drive his/her personal vehicle, the maximum reimbursement will equal the product of 120 miles times the current IRS mileage rate. For the purpose of traveling to airports that involve distances greater than 60 miles one way and that involve multi-day stays, the Procurement Department may approve an exception to this method of mileage reimbursement.

VII. Vehicle Rentals

- A. Rental vehicles should be used for travel beyond 60 miles (one way) from Salisbury. Travel less than 60 miles (one way) should be made using a personal vehicle with reimbursement requested or by using a WCBOE owned vehicle.
- B. All rental vehicle requests must be made at least 10 business days in advance of the scheduled travel date by completing the automated Vehicle Rental Request web-form (VRR) using WCBOE’s Enterprise Resource Management business software system. For those employee’s not having access to the software system, a paper copy of the VRR (Appendix 6) must be completed

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and submitted to their immediate supervisor for approval and then forwarded to the Procurement Department for review and processing. The appropriate rental vehicle is reserved by the Procurement Department based on the number of passengers approved to travel.

- C. As a general practice, rental cars will not be approved if the employee, having traveled to their ultimate destination via air, is staying at or in the near proximity of the conference hotel or meeting location. Public transportation, shuttles or taxis from airport to hotel, hotel to airport, or to conference location are allowable expenses. Itemized receipts are required and should be attached to the Travel Accountability and Recap Report (TARR) in order to request reimbursement.
- D. Employees are covered under the WCBOE’s auto and liability insurance while operating WCBOE owned or rented vehicles. All optional insurance should be declined when offered at the rental agency.
- E. Gas Cards will be provided for travel while using a WCBOE owned or rented vehicle. Gas cards can only be used to obtain fuel for WCBOE owned or rented vehicles. WCBOE issued gas cards cannot be used for personal use. When a Gas Card vendor or station is not available, a WCBOE issued procard or a personal credit card may be utilized to purchase fuel for the rental vehicle. Receipts should be retained and attached to the MERR or TARR to request reimbursement.
- F. Employees are personally responsible for paying any parking violations or vehicle citations that are received while driving a WCBOE owned or rented vehicle (i.e. excessive speed, reckless driving, etc.)
- G. Employees shall examine the rental vehicle upon pick up and report any damage not disclosed in the rental agreement to Risk Management. Upon return the employee should re-examine the rental vehicle and report any additional damage to Risk Management. If an employee is unable to reach Risk Management to report damage of a rental vehicle the employee should document any damage with a photograph of the vehicle. The photograph, along with an explanation, should be forwarded to Risk Management.

VIII. Other Expenses

Any business-related expenses incurred while performing business for WCBOE must be supported by adequate documentation which describes the need for the expense and the business purpose for the expense. All such expenses must be supported by original receipts, invoices, bills, etc. Request for reimbursement may be submitted by an employee using:

- A. The automated Mileage and Expense Reimbursement report (MERR).
- B. The Travel Accountability and Recap Report (TARR).

IX. Overnight Travel

- A. Pre-approval is required for any overnight travel.
- B. Pre-approval is obtained by completing the automated Overnight Travel Request and Approval (OTRA) web-form using WCBOE’s Enterprise Resource Management business software system. For those employee’s not having access to the software system, a paper copy of the OTRA form

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must be completed and submitted to their appropriate supervisor for approval. This form must be completed at least 10 business days in advance of your travel. Failure to meet this time frame, without Assistant Superintendent’s approval will result in the employee’s forfeiting their right to travel.

- C. A designated traveler can be assigned to file the necessary OTRA form for multiple travelers that are attending the same event. However, when an employee wishes to request a meal advance, to ensure proper accounting, a separate MAR should be completed by each employee who is requesting a meal advance (see section XV).
- D. The OTRA must be approved by the immediate supervisor and the appropriate Assistant Superintendent (AS).
- E. Upon approval the OTRA is submitted to the Procurement Department. The assigned staff in the Procurement Department will perform the following:
 1. Review proposed destination and budget and contact employee with any questions or concerns
 2. Review and provide access to the online reservation process with WCBOE’s contract travel services vendor for any air travel, hotel reservations, or ground transportation
 3. Assign WCBOE Procurement Card (if necessary) to employee(s) to pay for expenses that cannot be prepaid and are allowed to be placed on the procurement card.

X. Business Conferences and Events

- A. Upon receiving trip approval, employees are responsible for securing their own registrations to attend all organizationally sponsored conferences and events.
- B. Employees should make payment arrangements for all registration fees sufficiently in advance of the event by using a WCBOE Purchase Order, Procurement Card or Invoice Authorization.
- C. Employees will notify the Procurement Department upon securing registration and if on-site accommodations are made available by the conference (event) organizers via the OTRA.
- D. Employees attending the same conference must make every effort to travel together to reduce costs. An Assistant Superintendent’s approval is required in advance to waive this requirement.

XI. Air Travel

- A. Employees will be responsible for reserving their air travel using WCBOE’s contract travel services vendor.
- B. Employees may make their own air travel reservations outside of the WCBOE’s contract travel services vendor when a non-employee is accompanying them, but only after receiving approval from the appropriate Assistant Superintendent and the Procurement Department. The maximum reimbursement to the employee for their air travel in this situation will be limited to the airfare that would have been purchased by using WCBOE’s contract travel services vendor.

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- C. Checked Baggage Guidelines - Airline baggage fees vary depending on which airline is utilized. Currently, many airlines are charging for the first checked bag. Following is a breakdown of allowable/reimbursable baggage limits for WCBOE airline travel:
 1. 1-3 Days – 1 checked bag
 2. 4+ Days – 2 checked bags
 3. Any baggage checked above the allowable amount must be paid by the traveler. It is the traveler’s responsibility to check the current FAA and individual airline regulations for carry-on items or checked bags.
 4. Allowable/reimbursable checked baggage may be paid for at check in via WCBOE procurement card or personal credit card and seek reimbursement. Baggage receipts should be submitted with your travel claim at the conclusion of the trip.
 5. EXCEPTION: If an employee will be making a presentation during their travel, the baggage limit can be modified upon approval of the appropriate Assistant Superintendent.

XII. Lodging

- A. If an employee must leave home prior to 6:00 a.m. in order to arrive at an event, conference, or business meeting prior to its start overnight lodging expenses for the night before may be permitted. If an employee cannot return home driving or flying at or before 11:00 p.m., overnight lodging expenses may be permitted for the day of the event. In either of these situations an OTRA should be completed in advance, see section IX.
- B. Conference accommodations made available for organizationally sponsored conferences and events must be reserved by the employee using an assigned WCBOE procurement card or WCBOE Purchase Order.
- C. All other accommodations outside of event organized accommodations must be reserved by employees using WCBOE’s contract travel services vendor. The Procurement Department staff will provide access to employees for this process.
- D. Room sharing is strongly encouraged as a cost savings measure, however, not required. The cost of lodging must be reasonable, based on the circumstances of each city or locality, and there should be convenient access to the meeting or conference site.
- E. Employee(s) may choose to make their own reservations outside of the WCBOE’s contract travel services vendor when a non-employee is accompanying them, but only after receiving approval from the appropriate Assistant Superintendent and the Procurement Department. Reimbursement for any lodging paid for by the employee must adhere to the following guidelines:
 1. SINGLE/DOUBLE OCCUPANCY RATE NOT TO EXCEED \$135.00 per night
 2. When rates exceed the \$135 per night limit, documentation of the conference reserved hotel rates for the approved conference is required.
 3. Lodging includes room rate and applicable taxes. It does not include telephone, room service or other miscellaneous charges.
- F. Room service or charging meals to direct-billed hotel rooms is not permitted.

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XIII. Ground Travel

- A. Transportation to and from airports from conference, event, and meeting locations should be the least expensive mode to reduce expenditures and may be arranged in advance through WCBOE’s contract travel services vendor.
- B. Expenses incurred for taxis, tolls, regular parking (self-parking where available) and other ground transportation not pre-arranged may be submitted for reimbursement via the Travel Accountability and Recap Report (TARR) unless a WCBOE procurement card is assigned. Original receipts or EZPASS report are required to be attached to the TARR.

XIV. Meal Reimbursements

- A. WCBOE procurement cards cannot be used to purchase meals while traveling.
- B. Alcoholic beverages and room service charges are prohibited.
- C. Staff will be reimbursed for costs incurred for meals associated with performing WCBOE business in accordance with this section.
- D. The maximum rates of reimbursement are based upon the current meal rates as determined by the US General Services Administration (GSA) tier 6. GSA meal rates include taxes and tips. Current GSA per diem rates can be found at the following URL: <http://www.gsa.gov/portal/content/101518>. The maximum GSA per diem request will be appropriately adjusted should there be meals provided as a part of a conference or otherwise paid for as part of registration cost.
- E. Meals will be reimbursed as follows:
 - 1. Breakfast while out of town and on the departure day may be reimbursed when the traveler must leave home prior to 6:30 a.m. in order to arrive at the meeting or conference prior to its start AND the meal is not provided as part of the meeting or conference.
 - 2. Lunch while out of town and when travel takes the employee out of Wicomico County between the hours of 11:00 am and 1:00 p.m. AND the meal is not provided as part of the meeting or conference.
 - 3. Dinner while out of town and when the traveler will arrive home after 6:30 p.m. upon departing from the meeting or conference via a direct route AND the meal is not provided as part of the meeting or conference.
 - 4. Accommodations for special dietary needs that result in additional unexpected costs should be reviewed with the Comptroller upon return.
- F. Employees involved in approved overnight travel may request a meal advance in accordance with section XV.
- G. Each employee traveling, regardless of whether they receive a meal advance, must substantiate the business purpose for all meal expenses incurred.
- H. Reporting meal expenses depends on the duration of the travel.
 - 1. Day Trip – a meal advance cannot be requested. To request reimbursement for meal costs incurred, complete an automated Mileage and Expense Reimbursement report (MERR) web-

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form using the WCBOE’s Enterprise Resource Management business software system. For those employees not having access to the software system, a paper copy of the MERR must be completed and submitted to their appropriate supervisor for approval and then to the Accounting Dept.

- a. All meal expenses must be supported by attaching adequate documentation to the MERR. Documentation must include a description of the business purpose for the expense, list of the names for which a meal was purchased and a copy of the itemized detailed receipt(s).
 - b. All reimbursements are subject to the individual meal maximums as defined by GSA tier 6. Note that the GSA meal rates include taxes and tips in the rate.
 - c. Meal costs that exceed these maximums are the personal liability of the employee.
2. Overnight Travel - a meal advance may be requested, see section XV.
- a. Complete a Travel Accountability and Recap Report (TARR). This copy of the TARR form must be completed and submitted to their appropriate supervisor for approval and then to the Accounting Department.
 - b. The TARR must be submitted to the Accounting Department within 10 business days of the last day of travel.
 - c. All meal expenses must be supported by attaching adequate documentation to the TARR. Documentation must include a description of the business purpose for the expense, list of the names for which a meal was purchased and a copy of the itemized detailed receipt(s). Failure to provide adequate documentation to substantiate all meals and expenses within 10 business days of the last day of travel could result in the forfeiture of an employee’s request for reimbursement, or in the case of a meal advance, a recapture via a payroll deduction of the total meal advance.
 - d. Meal reimbursements when an employee travels overnight are NOT subject to the individual meal maximums as defined by GSA tier 6. Instead, the GSA Tier 6 daily meal per diem serves as the maximum amount for which an employee may seek reimbursement. The following examples are provided to assist employees in understanding meal reimbursements associated with overnight travel. Each of the following examples assume that the current GSA Tier 6 daily meal per diem is \$71, applicable to each paying employee, and the employee submits a TARR within 10 business days with all required documentation as described in paragraph c. above.
 - i. Employee incurred the following meal costs - breakfast that includes taxes and tip of \$8; lunch that includes taxes and tip of \$17; dinner that includes taxes and tip of \$30; total reimbursement equals \$55
 - ii. Employee incurred the following meal costs - breakfast that includes taxes and tip of \$20; lunch that includes taxes and tip of \$30; dinner that

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includes taxes and tip of \$40; total reimbursement equals \$71, the current daily maximum available for reimbursement

- iii. Employee incurred the following meal costs - employee skips breakfast; lunch that includes taxes and tip of \$25; dinner that includes taxes and tip of \$45; total reimbursement equals \$70
- iv. Employee paid for all of the meal costs for themselves and 2 other employees who attended the same overnight conference. The other 2 employees did not receive a meal advance - breakfast for 3 employees including taxes and tip of \$40; lunch for 3 employees including taxes and tip of \$60; dinner for 3 employees that includes taxes and tip of \$120; total reimbursement equals 3 x \$71 = \$213; the sum of the daily per diem maximums for all 3 employees
- v. In a situation where an employee pays for their personal meals and in addition agrees to pay for a particular meal for other employees who did not receive a meal advance, then the GSA daily per diem is only applicable to the paying employee. The other employees' meals, for which this employee is paying, are subject to the GSA Tier 6 maximums for the specific meal purchased. For example, an employee pays for his/her breakfast including taxes and tip of \$15, his/her lunch including taxes and tip of \$20, and then agrees to pay for dinner for themselves and 2 other employees including taxes and tip of \$120. The reimbursement will equal \$143 [\$71 for the paying employee + (2 x \$36 = \$72) for the other 2 employees for whom the employee paid]
- e. An employee can only seek reimbursement for three (3) meals per day.
- f. Meal costs that exceed the GSA Tier 6 daily per diem are the personal liability of the employee.
- g. In no case are these meal reimbursement procedures intended to personally benefit any employee for other than actual meal costs incurred.
- h. Accommodations for special dietary needs that result in additional unexpected costs should be reviewed with the Comptroller upon return.

XV. Meal Advances

- A. After receiving approval from the Procurement Department for overnight travel, having completed a OTRA (see section IX), an email will notify the employee(s) of their approved Trip Number and the amount of the approved Meal Advance amount
- B. To request the Meal Advance each employee must complete a Meal Advance Request (MAR) web-form using WCBOE's Enterprise Resource Management business software system. For those employee's not having access to the software system, a paper copy of the MAR form

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- (Appendix 7) must be completed and submitted to the Accounting Department within 10 business days of their travel date. Note, no advance will be approved for an amount less than \$25.
- C. The amount of the meal advance is determined by the number of days approved for the travel and is based upon the current GSA Tier 6 daily meal per-diem. For example, if an employee has received approval to travel for 3 days, then the employee may receive a total meal advance equal to 3 days x \$71 GSA Tier 6 per diem rate for meals = \$213 (this example assumes no meals were provided as part of the conference, or otherwise provided at no cost to the employee).
 - D. When meals are provided or included in a conference or event registration or are otherwise provided at no cost to the employee, the GSA per diem amount for that particular meal(s) will be deducted from the daily meal advance prior to issue.
 - E. All meal advances will be issued by the Accounting Department via direct deposit to the employee’s primary direct deposit account assigned for payroll. The employee will receive an email notifying them of the advance.
 - F. Upon return a Travel Accountability and Recap Report (TARR) form must be completed to provide the necessary accounting of the total meal advance and reconciliation of the actual meal costs incurred. The TARR form must be completed and submitted to their appropriate supervisor for approval and then to the Accounting Department.
 - G. The TARR must be submitted to the Accounting Department within 10 business days of the last day of the employee’s travel.
 - H. All meal expenses must be supported by attaching adequate documentation to the TARR. Documentation must include a description of the business purpose for the expense, list of the names for which a meal was purchased, and a copy of the detailed receipts.
 - I. The accounting department will perform the necessary reconciliation of meal receipts and meal advance, upon review of the TARR. They will notify the payroll department to withhold from the employee’s next available paycheck the amount of any meal advance that exceeds the total of the employee’s approved meal receipts in accordance with these procedures. If an employee fails to provide adequate documentation and detailed receipt for a meal, the Accounting Department will process the TARR as if the meal was never purchased.
 - J. An employee will receive an email notifying them of the amount to be withheld from their next available paycheck.

XVI. Procurement Cards

- A. A limited number of procurement cards are available for use by employees traveling for WCBOE business.
- B. Procurement cards are assigned by the Procurement Department to employee(s) upon receipt of an approved Overnight Travel Request and Approval (OTRA) web-form using WCBOE’s Enterprise Resource Management business software system. For those employee’s not having access to the software system, a paper copy of the OTRA (Appendix 3) must be completed and submitted to their appropriate supervisor for approval and then to the Procurement Department.

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- C. Procurement Cards will be available for pick up by the employee on the day prior to travel. At the time of card pick-up, the employee will sign a Procurement Card Accountability and Commitment (PCAC) form which obligates the employee to:
 - 1. Use the procurement card in accordance with these Travel Procedures
 - 2. Use the procurement card in accordance with the WCBOE Procurement Procedures
 - 3. Sign the Procurement Card Accountability and Commitment form (PCAC)
 - 4. Accept responsibility for the Card.
- D. Only charges which have been pre-authorized by the Procurement Department should be made.
- E. Employees cannot use a procurement card to purchase meals while traveling. See section XIV Meal Reimbursements for procedures to request reimbursement for meals purchased.
- F. The Board is exempt from paying State Sales Tax in Maryland. The tax-exempt number is 30001300 and is printed on the face of the procurement card. All travelers should bring this fact to the attention of Maryland hotels and other vendors in order to take advantage of this exemption. Please review your bill closely to ensure only local room tax has been charged and not state sales tax.
- G. Original, itemized receipts for all expenditures charged on the procurement card must be organized and returned to the Accounting Department with the Travel Accountability and Recap Report (TARR) within 10 business days after completion of travel.
- H. The procurement card should be returned to the Procurement Department on the next working day following return from the trip.
- I. Failure to comply with these procedures will result in the Comptroller denying further use of a procurement card by the employee.

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