



THE DIVISION OF BUDGET AND FINANCE
ACCOUNTING | PURCHASING | GRANTS MANAGEMENT

Section: Business Expense Policy

Purpose: The purpose of this document is to provide guidelines and establish procedures for those individuals incurring business expenses on behalf of the County.

Policy

Business Expenses incurred, on Official County business, will be paid by the County if the expenses are properly authorized, reasonable, and appropriately documented. Employees who incur such expense should neither lose nor gain personal funds as a result. Individuals should exercise care in incurring travel and entertainment expense and are expected to spend the County funds prudently. It is the responsibility of each individual incurring such expense, to comply with this policy. The Chief Financial Officer shall have the authority to make minor changes to the policy for administrative clarification or easier interpretation of the policy, providing policy intent is not affected by the change.

Eligibility

The Business Expense Policy applies to the following individuals traveling and or providing entertainment on behalf of the County, regardless of the funding source:

- All full-time and part-time employees
- Elected officials
- Boards and Commissions of the County

The expenses of an individual's spouse and family are not a reimbursable expense.

Approvals

Authority and responsibility for approval and control of business expenses rest with the department head that has the responsibility for the budget. In general, employees should not approve any business expense for an individual to whom they report. Department heads must have the business expense report approved by their division director. Division directors and elected officials will have their reports reviewed and approved by the Accounts Payable supervisor.

It is the responsibility of each individual to review and understand this policy prior to expending funds for business expense to determine if such expenses are allowable and reimbursable. The County will deny reimbursement of business related expenditures if they fail to comply with this policy.

Travel Request Approvals

Day Travel

Authorization for day travel shall be subject to approval by the department head or division director or his or her designee prior to any arrangements or departure.

Overnight Travel

All overnight travel shall be reviewed by the department head or division director and the County Administrator prior to any arrangement or departure using the Overnight Travel Authorization form.

International Travel:

All international travel shall be approved by the County Administrator prior to any arrangement or departure on the Travel Authorization form. Travel authorization for any person who maintains County employment/business status is required to submit the Overnight Travel Authorization Form even if the County will not be funding the travel expenses for any international travel.

Other:

If expenses are incurred without prior approval and no emergency existed, expenses will not be reimbursed. Emergency travel should be authorized within 24 hours of departure.

Tax Issues

It is the responsibility of the Budget and Finance Department to ensure that all business expenses meet the IRS definition of an “accountable plan.” Under the accountable plan an individual can be reimbursed for expenses provided the following three conditions are satisfied:

- ❑ The expense must have a business connection. The individual must have paid or incurred deductible expenses while performing service as an employee or official of the County.
- ❑ All individuals must adequately account to the Budget and Finance Department for these expenses within a reasonable period of time as defined under expense reporting.
- ❑ The individual must return any excess reimbursement or allowance within a reasonable period of time, as defined in the Advance Reporting section of this policy.

Under the County’s reimbursable plan, actual expenses are reimbursed directly from receipts provided by the individual. The County does not offer per diem reimbursements for any business-related expenditure.

Transportation

Automobile:

Private Automobile – Individuals may use their own automobiles to save time, transport equipment, or reduce the cost for a group traveling to a common destination. The County will reimburse the vehicles' owner by applying a standard rate per mile to the actual driving distance by the most direct route. The rate of reimbursement will be based on the most recent U.S. Federal Government reimbursement rate. This reimbursement covers all fuel, maintenance, insurance, transportation, and operating costs. No reimbursement will be made for vehicle repair and other similar costs, regardless of whether it results from the individuals' act or the acts of others. The County does not assume responsibility for deductibles or other uninsured loss to the vehicle.

Automobile Rental – Individuals should use a rental car when other transportation is not available, when their use results in a cost savings, or when it is not possible to use a County owned vehicle. Minivans should be used only if transporting large or bulky material or if four or more individuals are traveling together. In other cases a compact or mid-size car should be used.

Reimbursable auto rental costs include the daily rental fee, mileage fee, gasoline charges, tolls and parking. Vehicles should be leased in the name of the Washington County Commissioners whenever possible. The County provides liability coverage for employees when they are renting a vehicle for County business. However, employees should purchase collision damage insurance from the rental company directly as this cost will be reimbursed. Spouses, friends, and other non-employees are not covered under the County's insurance.

Common Carrier:

Air Travel – Commercial air travel may include baggage fees, tips and other incidental expenses. When a lower cost can be obtained by staying over Saturday or flying on a particular day, reasonable expenses for lodging and meals for the minimum additional days may be claimed if the total cost of the reduced fare, plus the additional day's expense, is less than the lowest available airfare would have been without the additional days. Documentation of the air cost savings must be provided with the expense report.

Rail Transportation – Coach accommodations must be used on passenger railroads. First class charges are not reimbursable, unless approved by the County Administrator.

Ground Transportation - Taxi fares, including tips not to exceed 20%, are reimbursable where public transportation is not practical. This includes taxis between hotels and railroad stations or airports, between appointments or between hotels. Shuttle or limousine service to and from airports and railroads stations, plus tips not to exceed 20% are reimbursable, where such costs are less than other ground transportation. If the entity charges a stated rate for tips that exceeds 20% the County will reimburse the employee for the difference, if documented.

Other Transportation Costs:

Tolls and reasonable parking charges will be reimbursed for travel, in addition to the mileage allowance.

Costs for parking fines and moving violations are not reimbursable.

Expenses associated with normal commuting between an employee's home and regular place of business are not reimbursable.

Lodging

It is the responsibility of the individual to seek lodging that is safe, comfortable and reasonably priced when traveling more than 50 miles from their place of work or home. Individuals should use negotiated, preferred, or conference rates, wherever possible. Overnight travel that is less than 50 miles may be reimbursed if for a specific business reason or individuals are representing the County at a sponsored event.

All individuals need to provide an itemized list of all hotel charges (I.e. including room service detail and internet charges). The costs of movies or mini bar items are not reimbursable expenses.

Baggage handling and housekeeping tips are reimbursable costs not to exceed 20%.

Meals and Entertainment

Employee Meal Expenses:

Individual meals are defined as meal expenses incurred when traveling out-of-town for training or seminars. Individuals will be reimbursed for personal meal expenses provided they are documented and reasonable. Meal claims must be itemized and supported by the original receipt. The maximum amount allowed per day is \$75.00. Please remember this is a maximum amount allowed and not a per diem amount meaning that you will only be reimbursed for what is actually spent not to exceed \$75.00. The County Administrator may pre-approve increases in the per day reimbursement based on destination on a case-by-case basis.

Alcoholic beverages will not be reimbursed.

Tips included on meals will be reimbursed in addition to the maximum meal reimbursement. However, an individual's tip should not exceed 20%. If the establishment charges a stated rate for tips that exceeds 20% the County will reimburse the employee for the difference, if documented.

County Business Expenses:

Business expense includes activities that are directly related to a business purpose as defined below. Entertainment includes cost such as meals, alcoholic beverages, tips, catering services, banquet services, special functions, formal ceremony or social affair. All business expense activity must meet the following general rules to qualify:

- ❑ The person(s) entertained has a potential or actual business relationship with the County;
- ❑ Business discussions about the County will occur;
- ❑ Business discussions must involve parties from outside of county employment.

In order for reimbursed business expenses not to be reportable to the Internal Revenue Service as compensation, expense reports should contain the original receipts attached and should include the following information.

- ❑ The amount of the expense
- ❑ The date and place the expense was incurred
- ❑ The business purpose of the expense
- ❑ Identification of the person(s) or group being taken
- ❑ The business relationship of the person(s) or group

Other Business Expenses

Receptions - The County regards receptions as a gathering of individuals associated with a County sponsored event that provides the opportunity for interaction in a setting that is not purely social in nature. Unlike a business meeting, a reception may not have a specific agenda or time frame. Like a business meeting, the purpose must be related to or promote the mission of the County.

Allowable expenses may include reasonable food and beverage costs, reception room cost, service charges and gratuity. Even though it may not be possible to determine in advance how many will actually attend, a reasonable effort should be made to minimize expenses resulting from overestimated attendance.

Refreshment break - Expenses are allowable only in association with a business meeting when:

- a. Facilities are not available within the building or immediate area of the meeting where attendees could obtain and consume normal break items within a typical break period or,
- b. Having the attendees leave the meeting room would have an adverse effect on the continuity of the meeting, meaning it is expected that break items be consumed while the business meeting or program continues, or
- c. The majority of attendees are not County employees.

Refreshment break expenses must be limited to one break each morning and afternoon. The break may consist of nonalcoholic beverages such as coffee, tea or soft drinks, and at the discretion of each department, a small food items. Events that include a continental breakfast must not include additional food items at morning break.

Conference and Meetings hosted by the County - Expenses for food and beverages provided during a County-hosted conference or meeting are allowable when associated with business activities. Staff meeting or meeting with just employees are not allowable. The cost should be reasonable, based on the number of people attending. Request for payment for such meetings should include the group affiliation with the County.

Non-reimbursable meal and entertainment expense - Expenses that are disallowed include, but not limited to, birthday parties, retirement parties, weddings, births, deaths, Secretary's Day, Bosses' Day, office staff meetings, holiday dinners or activities that are not business related or sponsored by the County Commissioners specifically.

Phone Calls

Business Phone Calls:

Employees will be reimbursed for business calls made when traveling on behalf of the County.

Reasonable and or necessary phone charges made with personal cellular phones will be reimbursed. In general individuals should try to keep cellular phone usage to a minimum. Also refer to the County's cell phone policy.

The County does not reimburse for air phone usage while using air transportation.

Personal Phone Calls:

Employees may call home once per day. Phone calls shall be made in the most economical way not to exceed \$10 per day. No other personal phone calls will be reimbursed.

Non-Reimbursable Expense

It is the County's policy to reimburse individuals for all reasonable and necessary expenses incurred in transacting business for the County. However, there are specific types of expenses, which are considered to be of a personal nature and are non-allowable including but not limited to:

- Air travel insurance
- Movies
- Personal entertainment expense (i.e. sporting events, in flight movies, or other personal amusements)

- ❑ Repairs, maintenance, or insurance on personal cars
- ❑ Fines for traffic, parking or court costs
- ❑ Laundry or dry cleaning of personal items
- ❑ Greeting cards and announcements for any non-County occasion
- ❑ Spouse or family member travel costs
- ❑ Gifts, flowers or any other cost for any non-County occasion
- ❑ Shoeshine services
- ❑ Alcoholic beverages, except as allowed under the entertainment section
- ❑ Clothing or toiletry items
- ❑ Fraud protection fee for credit card
- ❑ Loss or theft of personal property
- ❑ Medical expenses (except for those out of pocket expenses incurred when the employee must seek medical care that is not covered under the County's health insurance coverage because he or she is out of town)
- ❑ Mini bar refreshments
- ❑ Personal reading material (i.e. magazines, newspapers, books)
- ❑ Saunas or massages
- ❑ Souvenirs or personal gifts
- ❑ Individual's check fees
- ❑ Employee consumables, appliances, and furnishings – the purchase of employee consumables (beverages, food, plates, cups, etc) for recurring staff meetings and or personal use are non-reimbursable. The purchase or payment of appliances and furnishing's is allowed if they are part of a prior approved business function or the items are placed in a common area for general use by all (example: lunch area).
- ❑ Other expenses not directly related to the performance of County business

Travel Insurance

The following is a brief description of the insurance the County carries to cover employees on official travel. Questions relating to coverage of employees, non-employees or to whether certain travel qualifies for insurance purposes should be directed to the Risk Management personnel located within the Human Resources Department.

Business Travel Insurance:

The County maintains health, short term Disability, Life Insurance and Workers Compensation on all County employees. Circumstance and State law dictate application.

Rental Car Insurance:

The County provides liability coverage for employees when they are renting a vehicle for County business. However, employees shall purchase collision damage insurance from the rental company directly, as this cost will be reimbursed. Spouses, friends, and other non-employees are not covered under the County's insurance.

Personal Automobiles:

County employees using their own automobile to travel on official County business should maintain adequate insurance for their protection and for the protection of any passengers.

The County will not reimburse employees for any vehicle repair costs or the deductible portion of their insurance coverage. If driving your own vehicle, your policy covers vehicle damage and is primary for liability.

Personal Property:

The County maintains no insurance for loss or damage to personal property while an employee is traveling on official County business. Any loss or damage is at the risk of the employee.

County Property:

Any individual traveling with County property should contact the County's Risk Management Office to determine whether insurance should be purchased prior to travel, as the County does not automatically insure equipment for travel.

Relocation and Interview Expenses

Approval must be obtained from the County Commissioners to permit payment of any expense in connection with interviewing applicants for County positions. Department/Division personnel must provide justification regarding reimbursement request of interview candidates. All job applicant interview candidates must conform to transportation, meal, and lodging policies maintained by the County.

The following should be considered to ensure that allowing reimbursement is in the best interest of the County:

1. Job market supply and demand for skills of the prospective employee.
2. Incentive for prospective candidates to interview for the position with or without reimbursement.
3. Other reasons unique to the County and/or position.

Consideration may be given to partial reimbursement, but all candidates must be given the same consideration.

The County Commissioners may also consider relocation and temporary lodging expense for newly hired employees.

Payment Options

The County offers four methods of payment to assist individuals who incur business expenses on behalf of the County:

- ❑ Purchasing card
- ❑ Prepayments
- ❑ Advances
- ❑ Reimbursements

These payment methods are available to assist in reducing the amount that any individual should have to pay out of their own monies prior to being reimbursed by the County. However, some out-of-pocket expenses should not be considered unusual.

Purchasing Card:

The County offers a purchasing card to full-time personnel and elected officials who are required to travel or expend on behalf of the County. The purchasing charge card program is designed to provide employees with a convenient method to account for County approved travel and other business expenses without impacting the spending limits of their own personal cards.

The purchasing card helps to reduce the practice of issuing cash and check advances to eligible employees. Cards may be acquired from the program administrator located in the Budget and Finance Department. Please refer to the purchasing card policy for more detail.

Employees are expected to use the card to charge lodging, meals and other County approved business expenses. The Business Expense Policy applies to all business incurred utilizing a County purchasing card. Cardholders should also refer to the Purchasing Card Policy to familiarize themselves with what is and is not allowable to be purchased using the Purchasing Card.

Usage - The County sponsored charge cards are intended to be used only for expenses incurred in connection with official County business with the following restrictions:

- ❑ The County purchasing card may not be used to purchase any goods or services that require a County purchase order.
- ❑ The County Purchasing Card is to be used only by the holder. Under no circumstances should two separate cards be used to make a single purchase to avoid purchasing policy thresholds.
- ❑ Under no circumstance can the card be used for personal charges. This could result in termination or suspension of either or both your card and your job.
- ❑ The County is exempt from States Sales Tax in Maryland. The tax-exempt number is 30001292 and is included on the face of the purchasing card.

Responsibility – The County has liability for expense charges on the Purchasing Credit Card by the employee. It is the responsibility of the individual charge card holder to

submit a business expense report with receipts to the Office of Budget and Finance in a timely manner.

The County will not remit payment on an individual's behalf directly to any charge company.

The County encourages individuals to use the purchasing credit card whenever possible, thus reducing the need for prepayments or advances.

Termination of Card Privileges – In certain instances employees' purchasing card privileges can be terminated if one of the following occurs:

- ❑ Termination of employment from the County.
- ❑ Improper use of purchasing card. (i.e. personal use, inappropriate charges)

Under either occurrence the employee will promptly settle any remaining balances and return the card to the Department of Budget and Finance program administrator. Upon termination of employment or misuse of the card the Department of Budget and Finance will cancel all privileges associated with the card.

Prepayments:

A prepayment is a payment to a third party for services rendered in the future. A typical travel related prepayment would be registration or hotel prepayment. This may be paid by either the purchasing card or check issue.

If the County has prepaid an expense and the trip, event, or conference is canceled, a refund should be sought. Once the refund is received, it must be deposited back into the account from which the prepayment was paid.

Advances:

The County will provide cash advances for employees traveling or entertaining on behalf of the County for incidental, out-of-pocket travel expenses, such as, tips, taxis and meals not chargeable to the purchasing card. Cash advances will not be issued for airfare, lodging, conference fees, or other substantial costs that can be prepaid, prearranged, invoiced, or charged on the purchasing card.

Advances for anticipated out-of-pocket expenses will generally be issued no earlier than two weeks prior to departure and are to be used only during the travel period. The individual acknowledges by receipt of advance that it is his or her responsibility to account to the County for the amount of the advance and to repay the County for any unsubstantiated or disallowed amounts.

The advance of funds must be accounted for on the Business Expense Form to be completed at least monthly. The County will not process advances, prepayments, or reimbursements to an individual who has failed to account for a previous advance.

If the advance has not been accounted for within 90 days, the following restrictions will apply:

- ❑ Suspending of cash advance, purchasing card and or reimbursement privileges.
- ❑ The unreconciled advance will be reported to the Internal Revenue Service, as required by federal law, as taxable compensation
- ❑ Once an unsettled advance has been added to the individuals' taxable wages, it cannot be reversed even if settled.

In addition, if the funds have not been accounted for, the County will also begin collection of the outstanding amount by deductions from payroll or by other means determined necessary.

Reimbursements:

In order to be reimbursed for expenses an individual must complete a Business Expense Report with receipts attached. The completed report and accompanying information must be turned in at least monthly with monthly P-card statement.

Receipt Requirements

Receipts:

Individuals traveling and/or entertaining on official County business are required to submit dated original receipts for business related expenses. The County understands that in certain circumstances receipts are not always available (i.e. taxi cab or parking meters). However, the County expects the individual to provide receipts in most instances.

The County requires an individual traveling on official County business to submit the following documentation to substantiate expenses:

- ❑ Air or Rail transportation – original ticket receipt
- ❑ Hotel – original hotel folio showing breakdown of expense, including detail on any room charges outside of normal taxes and fees.
- ❑ Car Rental – car rental agreement receipt showing the breakdown of costs, i.e. daily rate, taxes, city, surcharge, etc.
- ❑ Personal Car Usage – receipts for tolls and parking and daily mileage log, if appropriate. Employees requesting reimbursement from in-town travel must maintain a monthly travel log, as support for the reimbursement request and shall submit the request at least monthly. If no travel log is provided no reimbursement will be made.

- ❑ Meals and Entertainment – credit card or cash register receipt showing the breakdown of items will be accepted as proper documentation. Restaurant tear tabs are not proper documentation. All receipts must include the name, location, date, and dollar amount.

Missing or Lost Receipts:

An individual incurring business expense that loses a required receipt should seek a duplicate and submit it stating that the original was lost. When either of these occurrences takes place the individual must complete and sign a missing receipt affidavit signed by both the individual and the department head.

Should the County reimburse business expense in the absence of adequate supporting documents, the individual may be required to report the County's payment of those expenses as income on the applicable federal income tax return under IRS guidelines.

Expense Reporting

The County requires all individuals to complete a 'Business Expense Report'. All expenses whether paid by credit card, cash, prepayments, or advance payments are to be accounted for on this report at least on a monthly basis.

Employees seeking reimbursement for *mileage from daily runs* within the County boundaries are required to submit their reimbursement request *on a monthly basis* along with their mileage logs.

The following forms needed to comply with this policy may be obtained on the County Outlook folders (Public Folders\Budget & Finance\Forms) or from the Office of Budget and Finance:

- ❑ Form - Business Expense Report Form
- ❑ Form - Business Meal Worksheet
- ❑ Form - Mileage Log Reimbursement Form
- ❑ Form - Missing Receipt Affidavit
- ❑ Form – International Travel Authorization Form

Individuals who comply with the policies and procedures set forth in this manual, keep accurate daily records, obtain the required receipts, and submit signed Business Expense Reports to the County are not required to report and substantiate travel advances and reimbursements on their federal tax returns. Nor is the County required to report the amounts of such advances or reimbursements to the Internal Revenue Service as income to the individual. On the other hand, unsubstantiated advances and reimbursements may be reportable as income by the individual, and the County under certain circumstances may have to notify the Internal Revenue Service of such payments. If an advance and reimbursement are reported as income and the individual claims a deduction for them, the Internal Revenue Service may disallow deductions claimed for travel expenses that are not adequately substantiated. It is, therefore, in each individual's best interest to

submit a signed Business Expense Report and appropriate receipts for each trip as defined in this policy.

Washington County, Maryland

Entertainment and Business Meal Report

Attach this report to the Business Expense Form

General Information			
Employee Name _____	Date or Statement Period _____		
Department Number _____	Department Name _____		

Details of Entertainment or Business Expense					
Date	Place of Entertainment	Person(s) Entertained	Affiliation	Purpose	Amount
Total Entertainment and Business Meals (see amount on travel and entertainment expense report)					0.00

Approvals and Acknowledgment	
I certify that the above expense is directly related to the conduct of County business.	
Employee Signature _____	Date _____

Washington County, Maryland
Mileage Log Reimbursement Form

Employee Name		Rate Per Mile	\$0.56
Employee ID		For Period	From 1/0/00 to 1/0/00
Vehicle Description		Total Mileage	0
Authorized By		Total Reimbursement	\$0.00

Date	Starting Location	Destination	Description/Notes	Mileage	Reimbursement
				0	\$0.00
				0	\$0.00
				0	\$0.00
				0	\$0.00
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				0	\$0.00
				0	\$0.00



Washington County, Maryland
Missing Receipt Affidavit

Airline Ticket Receipts
<input type="checkbox"/> Attached is a copy or fax of the airline ticket receipt <input type="checkbox"/> I certify that I have contacted the agency and was unable to obtain a copy of the ticket receipt and have provided one of the following: <ul style="list-style-type: none"> <input type="checkbox"/> A copy of the Corporate Credit Card record of receipt <input type="checkbox"/> A copy of the itinerary invoice and form of payment (I.e., credit card statement, cancelled check)

Hotel Folio																					
<input type="checkbox"/> Attached is a copy or fax of the hotel folio <input type="checkbox"/> I certify that I have contacted the hotel and was unable to obtain a copy of the hotel folio. Please reimburse me based on the following information: <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;"><i>Date</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Hotel</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>City and State</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Arrival Date</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Departure Date</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Rate</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Total</i></th> </tr> </thead> <tbody> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> </tbody> </table>	<i>Date</i>	<i>Hotel</i>	<i>City and State</i>	<i>Arrival Date</i>	<i>Departure Date</i>	<i>Rate</i>	<i>Total</i>														
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Car Rental Agreement																					
<input type="checkbox"/> Attached is a copy or fax of the car rental agreement. <input type="checkbox"/> I certify that I have contacted the car rental agency and was unable to obtain a copy of the car rental agreement. Please reimburse me based on the following information: <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;"><i>Date</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Rental Company</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>City and State</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Arrival Date</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Departure Date</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Rate</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Total</i></th> </tr> </thead> <tbody> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> </tbody> </table>	<i>Date</i>	<i>Rental Company</i>	<i>City and State</i>	<i>Arrival Date</i>	<i>Departure Date</i>	<i>Rate</i>	<i>Total</i>														
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<i>Date</i>	<i>Restaurant</i>	<i>City and State</i>	<i># people</i>	<i>Breakfast, Lunch, or Dinner</i>	<i>Total</i>													

Miscellaneous												
<input type="checkbox"/> Attached is a copy or fax of the miscellaneous expense. <input type="checkbox"/> I certify that I was unable to obtain a copy of the miscellaneous receipt. Please reimburse me based on the following information: <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center; border-bottom: 1px solid black;"><i>Date</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Description of Expense</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Place of Expenditure</i></th> <th style="text-align: center; border-bottom: 1px solid black;"><i>Total</i></th> </tr> </thead> <tbody> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> <tr> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> <td style="border-bottom: 1px solid black;"> </td> </tr> </tbody> </table>	<i>Date</i>	<i>Description of Expense</i>	<i>Place of Expenditure</i>	<i>Total</i>								
<i>Date</i>	<i>Description of Expense</i>	<i>Place of Expenditure</i>	<i>Total</i>									

I the undersigned, certify that each expense described above, was (a) lost or not obtained, and (b) that these expenses have not yet nor will again be submitted to Washington County Government or any other organization for reimbursement or tax purposes.

Signature of Payee/Cardholder _____ Date _____

Authorized Signature _____ Date _____

Washington County, Maryland- Overnight Travel Authorization Form					
<i>This form must be submitted and approved prior to travel</i>					
Traveler Information					
Current Date		Travelers Name			
Department Name		Department Number			
Travel Details					
Purpose of Travel					
Name of Function / Event					
Destination					
Departure Date		Return Date			
Benefit to the County:					
<i>*Attach event agenda or course description if available.</i>					
Cost Estimates					
	Cost	Additional Information			
Air Fare	0.00				
Mileage	0.00				
Other Transp	0.00				
Lodging	0.00				
Meals	0.00				
Registration	0.00				
Other	0.00				
Total	0.00				
Request for Travel Advance					
	Circle One				
Request for Travel Advance?	Yes	No			
If you answered "No" to the above, you have completed this section. Move forward to Approvals and Acknowledgement. If you answered "Yes", please continue to complete this section.					
Do you have a P-Card?	Yes	No			
Amount of Request	0.00				
Account Number	XXXXXX				
Common Account Numbers - Mileage - 505160; Air Fare, Transportation, Lodging, Meals - 505230; Seminars/Conventions - 520040; Certification Classes - 520010; Other - Refer to Chart of Accounts					
Approvals and Acknowledgment					
I certify that the travel is necessary and directly related to the conduct of County business.					
	Employee Signature			Date	
	Department Head / Division Director			Date	
	County Administrator Signature			Date	

Revisions

Type of Revision	Extent of Revision	Approval Date
Creation of Policy	New	December 4, 2001
Updated	Minor	February 17, 2004
Updated	Minor	July 15, 2010
Updated	Major	March 2015
Updated	Travel Auth Form added	July 10, 2018