

FISCAL MANAGEMENT**TRAVEL AND EXPENSE ACCOUNT - CLAIMS**

Each employee of the Ohio County Board of Education shall be presumed to have headquarters at Wheeling, WV.

The standard form "Travel Expense Account" will be used for all claims for traveling expenses. This form must show the detail of expenses daily. Meal costs shall be listed and shown for each day. Receipts (hotel, airline, meals, bus, taxi, parking, toll) must accompany the travel expense form and a separate claim must be filed by each employee. Meal receipts are required. All expenses shall be itemized in detail.

Transportation may be obtained by the usual means of public conveyance or privately-owned vehicle. Reimbursement for the use of a private vehicle shall be pursuant to the standard Internal Revenue Service (IRS) mileage rate in effect.

Any employee traveling on Ohio County Schools' business will be reimbursed in an amount equal to the lesser of the actual hotel invoice or previously approved amount for lodging. A receipt for the amount paid for hotel rooms must be submitted with the expense account. Meals are reimbursed at an amount pursuant to the standard Internal Revenue Service (IRS) meal allowance in effect. Reimbursements will not be made for day-trip meals in accordance with IRS regulations.

Registration fees at conventions or other meetings must be supported by receipts.

Tips and gratuities will not be reimbursed. Expenditures for laundry, valet service, insurance, entertainment, etc., are personal charges and will not be permitted.

Necessary charges for the transfer and storage of baggage will be allowed provided such charge does not exceed 15% of the daily room rate for the date of check in and date of check out.

Reimbursement for automobile travel to and from a destination outside the state (mileage, hotel and meals) shall not exceed the tourist class fare by commercial airlines.

Cash advances to employees authorized to conduct official business may be extended subject to the approval of the

Superintendent. Advance allowance requests must be prepared and submitted on a "Cash Advance Requisition." Advances will be limited to 75% of the estimated expenses for the trip. Upon return, the employee must support claimed expenses. If the expense incurred should be less than the cash advance, the employee must refund the difference when filing the expense account; if the expense incurred exceeds the cash advance, the employee will be reimbursed the difference upon submission of the expense account.

All travel expense account forms must be completed according to the procedures prescribed, signed by the employee, supervisor, and Superintendent and notarized.

REGULATION REVIEWED: April 10, 2017

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