



PRACTICE

Approved by

No. 3-10

The Commission

Initially issued: 02/08/1984

Last amended: 06/19/2019

Last reviewed: 06/19/2019

AUTHORIZED BUSINESS EXPENSES (TRAVEL, LODGING, MEALS, EVENTS/MEETINGS/CONFERENCES, ETC.)

AUTHORITY

This Practice was initially approved by the Commission on February 8, 1984. The Practice was last amended by the Acting Executive Director on June 19, 2019.



Anju A. Bennett, Acting Executive Director

APPLICATION

This Practice applies to all M-NCPPC employees, Department Heads (including appointed positions) and Commissioners. Unless otherwise specified in the Practice, the use of the word “employee” is intended to address all covered individuals.

**PURPOSE AND
BACKGROUND**

This Practice was issued by the Commission to establish standards for authorized business expenses and ensure prudent accounting and expenditure of public funds for official travel, meetings, conferences, and other business-related expenses.

Subsequent to the initial issuance of this Practice, the policy has been amended as follows:

- October 1, 2008: Refined method of accounting for travel expenses; added a requirement for completion of consent form for the recognized requirements for collection of overpayments from travel advances. Removed distinction in the reimbursement rates meal reimbursement maximums for local and non-local travel.
- October 5, 2016: Revised for clearer and consistent definitions of local and non-local business expenses; and comprehensive guidance on: mileage reimbursement including deduction of “normal commuting mileage”, meals, lodging, and responsibilities for authorization of travel expenses and waivers.
- February 12, 2019: Amended to emphasize restrictions on international business travel in that such travel is generally not permitted and can only be approved in exceptional cases with the authorization of the respective Planning Board Chair(s). Amendments also clarify that participation as a speaker or panel member in external business events requires prior authorization as outlined in the Practice.
- June 19, 2019: Amended to address reimbursement of expenses for volunteers and clarify process for submitting and approving car mileage reimbursement forms.

REFERENCES

Federal Standards

- U.S. General Services Administration (GSA) Per Diem Rates
- Internal Revenue Service (IRS) Standard for Mileage Rates

M-NCPPC Policies

- Administrative Practice 2-32, Institutes, Workshops, Seminars, Conferences and Other External Training
- Administrative Practice 3-12, Use of Request for Check Form
- Administrative Practice 6-10, M-NCPPC Vehicle Use Program
- M-NCPPC Notice 11-06, Expense Reimbursement for Use of Inter-County Connector
- M-NCPPC Notice 15-04, Expense Reimbursement for Mileage

**POLICY RESOURCES/
QUESTIONS**

Specific questions regarding this Practice should be referred to the Department of Finance Accounts Payable Office at apsection@mncppc.org or 301-454-1596, which is responsible for implementation and ensuring compliance with this Practice. General question about the Practice or requests for copies should contact the Corporate Policy Office at policyreview@mncppc.org or 301-454-1740.

DEFINITIONS

Appointed Officers: The Executive Director, Secretary-Treasurer and General Counsel for the M-NCPPC. These positions also serve a dual role of Department Heads for their respective operations.

Commissioners: The five members from each of the agency’s two Planning Boards for Montgomery County and Prince George’s County.

International Travel: For purpose of this Practice, any travel outside of the contiguous United States.

Local Area: The regions of Montgomery and Prince George’s Counties and Washington, D.C., as well as the following surrounding Counties and municipalities that are within a 50-mile radius of the Agency’s Executive Office Building: Alexandria; Arlington County; Anne Arundel County; Baltimore City; Baltimore County; Calvert County; Carroll County; Charles County; Fairfax County; Fairfax City; Falls Church; Fauquier County; Frederick County; Harford County; Howard County; Kent County; Loudoun County; Manassas; Manassas Park; Prince William County; Queen Anne’s County and Stafford County.

Meal Allowance: The rate at which individuals are reimbursed for meal expenses while in travel status.

Non-local Area: Any region that falls outside the definition of “Local Area”.

DEFINITIONS
(Continued)

Normal Commuting Mileage: The normal daily round-trip distance traveled between an individual's residence and his/her official work location.

Official Assigned Worksite: The employee's standard or regular work location.

The Commission: The governing body of the Maryland-National Capital Park and Planning Commission (M-NCPPC) which is comprised of the five members from each of the agency's two Planning Boards for Montgomery County and Prince George's County.

The Maryland-National Capital Park and Planning Commission (M-NCPPC): The organizational entity. For purposes of this Practice, the terms "M-NCPPC" or "agency" shall be used to reference the organizational entity.

Travel Status: The period of time during which an individual is traveling on official business. Travel status does not include the normal daily commute between the employee's residence to his/her official assigned worksite.

POLICY

It is the policy of the M-NCPPC to reimburse employees for reasonable and necessary expenses incurred in connection with required participation in authorized business events. Participation in business events and funding of related expenses must be authorized as indicated in this Practice.

Individuals are expected to use prudent judgment and discretion to ensure economical use of public funds. Employees should seek discounts from advance reservations, government entity status (including applicable tax exemption status), applicable professional memberships, etc., with the goal of minimizing authorized business expenses. In all cases, care must be exercised to avoid the appearance of impropriety in the incurrence of expenses and in the request for reimbursement. If a circumstance arises that is not specifically covered in this policy, then the most conservative course of action should be taken.

This policy establishes standards on the authorization and handling of business expenses related to meetings/conferences/trainings, travel, lodging, and meals.

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I. Authorization of Business Travel and Related Expenses

Participation in business events/conferences/training shall be determined based on the relevance to the employee's assigned duties and to the mission of the agency. Authorization of business expense is subject to the availability of funds, limitations established by policy, and any published temporary restrictions. Approval of participation in business events and related travel must reflect prudent judgment and be sufficiently advantageous to the agency. Consistent with the Policy Statement found at the beginning of the Practice, care should be taken to avoid the perceptions of impropriety in the use of public funds.

The Department Head should indicate whether funding is authorized for all eligible business expenses, specific categories of eligible business expenses, or as a flat stipend that can be applied to eligible business expenses.

Whenever possible, individuals are encouraged to seek local conferences/ meetings/ training opportunities to minimize costs.

Participation in international business/travel is generally prohibited. Only in exceptional cases and subject to more stringent review, participation may be considered when all of the following conditions are met:

- Similar local opportunities are unavailable,
- The business event is closely aligned with the mission and business needs of the Agency, and
- Attendance at the event is sufficiently advantageous to the agency
- The exception is authorized by the Department Head, Executive Director, and the respective Planning Board Chair(s).

A. Written Pre-Authorization for Certain External Business Events/Expenses

Pre-authorization to participate in external meetings/business travel, which involves reimbursement of expenses other than mileage and/or local meals, shall be submitted using a completed *M-NCPPC Travel, Meeting and Conferences Request Form* (Appendix A). Documentation of the upcoming business meeting, copy of conference agenda, and/or available registration documents must be attached to the Request Form.

The Request Form must be completed with estimates of all expected costs and contain a written justification explaining the business purpose of the travel. Whenever possible, the Request Form should be submitted at least 30-days prior to the start of travel, to allow for sufficient time to review and process the request. Please note that upon completion of the business travel, final expenses must be submitted for review in accordance with Section VI.C.3, Approval of Expense Reports.

The following sections describe the appropriate authority for reviewing requests for external business/ travel participation/projected expenses.

- Employees: Shall submit pre-authorization requests to their respective Department Head. The Department Head may delegate this authority to the Deputy Director.

Participation in international events and travel is generally prohibited. Only in exceptional cases where all conditions outlined in Section I, Authorization of Business Travel and Related Expenses, are met, requests for consideration must be reviewed and authorized by the Department Head, Executive Director, and respective Planning Board Chair(s).

Section I(A). Written Pre-Authorization for Certain External Business Events/Expenses (Continued)

- Department Heads (including Bi-County Appointed Officers): Pre-authorization of Department Head requests shall rest with the Planning Board Chair who oversees the respective Department. The Planning Board Chair(s) shall communicate the pre- authorization protocol to his/her respective Department Heads.
- Commissioners (Planning Board Members): Pre-authorization of requests from Commissioners shall rest with the respective Planning Board Chair. The Planning Board Chair shall communicate to his/her Planning Board the pre-authorization protocols that the Commissioners are to follow.

B. Consideration of Waivers for Special Circumstances

In extenuating and exceptional circumstances, limitations established by this Practice may be waived by the authority indicated in subsections B.1. and B.2., below. Individuals shall submit justification for the waiver, including any supporting documentation. The approving authority shall determine whether the justification supports a reasonable and prudent waiver of the policy limitation.

1. **The Executive Director** is authorized to consider and waive the limitations in this Practice for employees, Department Heads (including Appointed Officers), and Commissioners (including the Chair and Vice Chair of the M-NCPPC).

Employee waiver requests must be reviewed by the respective Department Head before the request is forwarded to the Executive Director. The Department Head's written recommendation will be considered by the Executive Director in making a determination. If the waiver is being requested as part of the pre-authorization for travel, the Department Head shall indicate his/her recommendation on the Pre-Authorization for Travel Form. This signed Form shall accompany the employee's written request for waiver by the Executive Director.

2. **The Secretary-Treasurer** is authorized to consider and waive the limitations in this Practice for the Executive Director.
3. **The Planning Board Chair** considers waivers for requests for volunteer expenses. Volunteer waiver request must be reviewed by the respective Department Head before the request is forwarded to the respective Planning Board Chair.

II. Reimbursable Business Expenses

A. External Conferences/Meetings/Trainings

Employees may be authorized to attend external training, conferences, workshops and other external business meetings, when participation is intended to enhance employee effectiveness, develop professional skills, and/or carry out the employee's duties. M-NCPPC Practice 2-32, "Institutes, Workshops, Seminars, Conferences and Other External Training," provides guidance on the approval of employee participation. Participation as a speaker or panel member at external business events/organizations also requires prior Department Head authorization. All participation must reflect prudent judgment and be sufficiently advantageous to the agency.

Costs for registration and related fees that are not covered by M-NCPPC Practice 2-31, "Tuition Assistance Program," may be considered under this Practice.

Section II, Reimbursable Business Expenses (Continued)

B. Modes of Travel

Making the best use of employee productivity and prudent use of public funds will be taken into consideration by authorizing officials in approving the appropriate mode of travel. Employees are asked to minimize travel costs, by seeking the most economical travel options that are also practical for attending the business event. Individuals who require specific travel options due to documented medical or other valid reasons may request consideration as provided in Section I. B, "Consideration of Waivers for Special Circumstances." Documentation of travel, including available original receipts or documentation of payment, must be attached to expense reimbursement reports as outlined in Section VI. "Business Expense Reports."

Petty cash may be used for small reimbursements of local and non-local travel expenses when approved by a Department Head or designee and when determined to be cost effective. Note: Transactions in an amount greater than the petty cash limit require a check request. Petty cash requests must be submitted for approval consistent with policy Section VI., D., "Petty Cash Requests for Reimbursement."

1. Use of M-NCPPC Vehicles

- a. Local Area Use: Whenever reasonable and practical, employees are encouraged to use M-NCPPC owned vehicles for local business travel, subject to meeting the driving requirements of Practice 6-10, "M-NCPPC Vehicle Use Program." If an agency vehicle cannot be used for local business travel, then the employee may request consideration of mileage reimbursement for use of the employee's personal vehicle, consistent with Section II.B.2., "Use of Employee's Personal Vehicle" (below).
- b. Non-Local Area Use: Travel in M-NCPPC vehicles, under this Practice, beyond the local area, requires the advance written authorization of a Department Head. Such authorization should be attached to the expense report or request for travel advance.
- c. Efforts should be made to carpool whenever possible.
- d. Reimbursements of Parking and Toll Fees: Employees may request reimbursement of parking and toll fees directly related to business events/travel. Requests must be accompanied by original receipt or other documentation showing applicable dates and charges, along with a description/location of the event.

2. Use of Employee's Personal Vehicle

The use of personal vehicles for authorized local and non-local business travel is permissible only when it is determined to be advantageous to the agency, when M-NCPPC vehicles cannot be used, or other reasonable transit /modes of travel are not readily available. This may include travel to/from the non-local event and necessary travel during the business event. A personal vehicle also may be used in conjunction with the local travel segment which is connected with non-local travel (e.g. driving to an airport, train station, bus terminal, etc.).

When a personal vehicle is being used in connection with authorized M-NCPPC business, the driver must comply with all licensing, registration, and vehicle insurance requirements for the State in which the employee is licensed to drive and in which his/her vehicle is registered. Drivers must also maintain safe driving practices and observe traffic laws at all

Section II(B)(2), Use of Employee's Personal Vehicle (Continued)

times. Accidents and traffic violations are the primary responsibility of the driver and/or vehicle owner's private insurer.

Reimbursement of mileage for all local and non-local travel using a personal vehicle shall consider deduction of applicable "normal commuting mileage." Only authorized business-related mileage and other incidental fees (parking/tolls) are eligible for reimbursement as described below in subsections 2a through 2d.

- a. **"Normal Commuting Mileage,"** is the normal distance traveled between the employee's residence and his/her official M-NCPPC work site, is not eligible for business mileage reimbursement. As such, normal commuting miles must be deducted from business mileage reimbursement requests as indicated below:
 - (1) Business Travel During the Employee's Required Workday (including their regular commuting period): When business travel originates from an employee's residence and ends at a location other than the employee's official worksite, the employee may request reimbursement for the additional mileage that is incurred beyond the normal commute. The normal commuting mileage between the employee's residence and his/her official work site must be deducted for the relevant leg of the trip.
 - When business travel originates at the employee's official worksite and includes travel to other business sites before the employee then proceeds directly to his/her residence, the normal commuting mileage (for the commute home from the official worksite) must be deducted from the total miles driven.
 - When business travel originates and ends at employee's official work location, this mileage may be submitted for reimbursement. Normal commuting mileage is not deducted for this business travel.
 - (2) Travel to Non-Commission locations in the Opposite Direction of the Employee's Official Worksite: When a conference/training is held at a site that is in the opposite direction of the employee's workplace (e.g., employee lives in Washington D.C. and has an official M-NCPPC work location in Silver Spring, but must attend a conference in Fairfax, Virginia):
 - When the business event is being held during the employee's normal work schedule, and the trip originates from the employee's residence, the normal "commuting mileage" must be deducted from the total miles traveled.
 - When business event occurs outside the employee's normal work schedule, see handling of mileage as explained in item a.3, "Travel, to Business Events, which Originates from the Employee's Residence (Outside the Employee's Standard Workday)."
 - (3) Travel, to Business Events, which Originates from the Employee's Residence (Outside the Employee's Standard Workday): Normal commuting mileage is not deducted from business mileage if an employee is required to travel from home to meetings/business events when the travel occurs outside the employee's regularly scheduled work hours (e.g., evening meetings, weekend events, etc.).

Section II(B)(2)(a), "Normal Commuting Mileage" (Continued)

- (4) Overnight Business Events: When an employee is required to attend an overnight event:
- Deduction of normal "commuting mileage" is required when traveling to an overnight event which originates from the employee's residence.
 - The "commuting mileage" deduction applies to the outbound and return segments of the trip.
 - The commuting mileage is not deducted for subsequent days spent at the overnight destination. (e.g., employee departs residence to a business event in Ocean City, Maryland for 4 days. The "commuting mileage" deduction only applies to the portion of travel between Ocean City and the employee's residence; the deduction is not applied to any business travel in Ocean City.)
 - If the overnight travel originates from and ends at the employee's worksite, then "commuting mileage" is not deducted.
 - If the travel to or from the overnight event occurs outside the employee's normal workday, the commuting mileage is not deducted consistent with section a.3, "Travel, to Business Events, which Originates from the Employee's Residence (Outside the Employee's Standard Workday)." (e.g., if the employee begins their return trip from a 4-day trip to Ocean City, Maryland outside their normally-scheduled workday then commuting mileage is not deducted.)

b. Mileage Reimbursement Rate: Will be at the rate per mile established by the Executive Director and published annually by an M-NCPPC Notice.

c. Requests for Mileage, Parking and Toll Reimbursement: Mileage reimbursement requests shall include the purpose, date(s) of travel, destination, and distance traveled.

(1) Reimbursement will be issued only to the employee operating his/her personal vehicle; passengers are not eligible for reimbursement.

- Proof of mileage in the form of odometer readings, documented mileage calculations, or other printed mapped distances must be submitted consistent with subsection (2) below.
- Employees may request reimbursement of parking and toll fees directly related to authorized business events/travel. Requests must be accompanied by original receipt, when available, or other documentation showing applicable dates and charges along with a description of the event/location.

(2) Applicable Reimbursement Requests Forms

The *Car Mileage - Expense Reimbursement Requests Form* (Appendix C) shall be used for reimbursement of mileage when additional types of reimbursements such as lodging or meals are not being submitted.

Section II(B)(2)(c)(2), Applicable Reimbursement Forms (Continued)

When mileage is submitted along with other business expenses (e.g., conference/ seminar fees, accommodations, etc.), the mileage reimbursement request must be submitted using the Final Expense Report (Appendix B) (See also Section VI., "Business Expense Reports").

Payment

Petty cash may be used for small reimbursements of authorized business mileage if approved by Department Head or designee when determined to be cost effective. Petty cash requests must be submitted for approval consistent with policy Section VI. D., "Petty Cash Requests for Reimbursement." Request for reimbursement of over \$200 require the submission of a *Check Request Form*, in addition to the applicable mileage Form. (See Practice 3-12 "Use of Request for Check Form.")

Department Heads must review requests to ensure duplicate mileage reimbursements are not authorized.

3. **Rental Cars**

Reimbursement for vehicle rental may be allowed during non-local travel when deemed necessary by M-NCPPC. All vehicle rentals must be approved in advance by a Department Head. The traveler shall choose the least expensive available model appropriate for the authorized use (e.g., single occupant or multiple employee occupants). If an employee elects a more expensive model than supported by the Department Head, the employee is responsible for the difference in cost.

Employees are responsible for obtaining receipts for the rental car and any self-fueling charges. Surcharges for pre-paid gas and other conveniences/options are the responsibility of the employee.

4. **Commercial Carrier Transportation (Air, Rail, Bus) for Non-Local Travel**

Individuals shall seek to use the lowest costs available for the appropriate and practical mode of commercial carrier transportation for non-local travel (e.g., air, rail, bus). Inquiries shall be made for applicable travel discounts and reservations should be made as far in advance as possible to minimize cost to the agency. Whenever reasonable, reservations should be made at least 30 calendar days in advance of travel.

Travel shall be reserved at coach fare or economy class. A different class of travel is permitted only by waiver for exceptional circumstances, and with prior authorization of the appropriate authority (see Section I.B, "Consideration of Waivers for Special Circumstances").

Optional Expenses

Unless approved in advance by waiver for exceptional situations, optional travel-related expenses of a personal nature are the responsibility of the employee. Optional expenses include, but are not limited to, express boarding, priority seating, seat upgrades, commercial travel insurance, optional ticket changes, and extra luggage or overweight baggage fees except when baggage fees are related to transport of required business items (see also Section III, "Non-Reimbursable Expenses").

Section II(B), Modes of Travel (Continued)

5. Public and Privately Operated Ground Transit

This includes third-party transit that is used to transport the employee to/from commercial carrier terminals or conference/training/lodging sites. Examples include, but are not limited to commuter transit, taxis, shuttles, and rideshares (e.g., Uber, Lyft, Zipcar, etc.).

When necessary and appropriate to the authorized travel, reimbursement will be made for the cost of the least expensive and practical form of transit. Free/discounted shuttles should be used when available and practical. Whenever available, receipts should be requested from the transit operator.

C. Lodging

1. Local Area Lodging

Lodging within the local area region (as defined by this Practice) is not eligible as an authorized business expense.

Exceptions may be permitted by the respective Department Head for unusual circumstances. Justification for the exception must be provided on the *M-NCPPC Travel, Meeting and Conferences Request Form*, which is reviewed and signed by the Department Head. This authority cannot be delegated below the Department Head. When local area lodging is approved, the parameters of Subsection C.2 shall apply.

A copy of the signed *M-NCPPC Travel, Meeting and Conferences Request Form* shall be included with the Final Expense Report that is submitted to the Department of Finance for processing of authorized business expenses.

2. Non-local Area Lodging

Individuals traveling outside the local area on authorized M-NCPPC business may request coverage of overnight accommodations as outlined below.

- Lodging reimbursement at a conference/business event will be limited to the event sites and other nearby or participating hotels/motels. The least expensive and practical option which is convenient to the event site should be chosen. In determining the least expensive option, consideration shall be given to the total costs for lodging and other business expenses. Employees should inquire about discount rates available for local government employees, for membership in the applicable professional association, or other available conference/training discounts. Employees are responsible for providing appropriate evidence to the lodging establishment to support the discounted rate.
- Reimbursement for lodging is limited to actual cost, not to exceed the cost of single room accommodations.
- The standard reimbursement period for non-local area lodging is limited to actual authorized conference/business event dates, plus one day when travel cannot reasonably be accomplished during the scheduled dates of the business event.

In exceptional situations, the Department Head may authorize additional lodging beyond the standard reimbursement period. Examples of situations that may be considered include: difficulty travelling during the standard reimbursement period; required attendance at the business event would result in travel at unreasonable hours; or total travel costs would be reduced from a travel extension.

Section II, Reimbursable Business Expenses (Continued)

D. Meals

The cost of meals may be reimbursed when these meals are taken in conjunction with authorized business events/meetings/conferences/training. Meal expenses for employees may be reimbursed by petty cash transactions if approved by Department Head or designee when determined to be cost effective.

1. **Reimbursement Method for Meals:** Authorized meals are reimbursed using one of the following methods:

- **Per Diem Method:** Reimbursement is based on a flat, established allowance with no requirement for receipts. Per Diems may be applied to employee meals taken during “non-local” area travel, as defined by this Practice. M-NCPPC Per Diem rates will be reviewed and issued annually by the Executive Director through M-NCPPC Notice.
 - Rates shall be based on the meal expense schedules established by the United States General Services Administration (GSA) for the Montgomery County, Prince George’s County and Greater Washington, D.C. area.
 - Per Diem rates shall be distinguished for breakfast, lunch and dinner.
- **Actual Expense Method:** Reimbursement is based on actual incurred expenses as supported by itemized receipts. This method may be used for reimbursement of employee meals taken within the “local area” or “non-local area.”

Regardless of method used, all reimbursements of employee meals, inclusive of tax and tips, are limited to the maximum rates set by the per diem method.

The employee must use the same method of meal reimbursement for all days during the authorized business event.

2. **Authorization and Reimbursement of Employee Meals**

The following subsections address the authorization of employee meals. Reimbursement of meal expenses for third parties (e.g., outside groups, applicants, business associates such as advisory committees, etc.) are addressed in Section II.F, “Other Business-Related Expenses Involving Third Parties and Official M-NCPPC Hosted Events.”

a. **Local Area Meals**

Certain meals taken in connection with external professional events and M-NCPPC business meetings may be considered for reimbursement, subject to prior authorization by the Department Head. Consideration may be given for meals that fall within or outside the employee’s normal scheduled workday, consistent with the provisions on local area meals.

When local area meals have been authorized, the reimbursement request shall include itemized original receipts, explanation of the purpose of the meeting, and the names of employees in attendance. Reimbursements will be made using the “actual expense method” subject to the maximum per diem.

External Professional Events:

Meals taken in connection with external professional events (e.g., seminars, conventions, training, workshops/work sessions) may be considered for authorization as follows:

Section II(D)(2)(a), Local Area Means [External Professional Events] (Continued)

- The employee is required to travel to an authorized professional event without the ability to take a meal break, and the meal is not provided at the business event;
- The meal is specifically required by, or called for by, the occasion/nature of the professional event; and/or
- Meals are provided as part of the professional event, but the cost has not been included in registration fees.
- In extenuating circumstances in which overnight lodging is authorized and meals are taken in connection with this period of lodging. Local area lodging must be approved by Department Head.

Internal/Onsite Business Meetings:

The occurrence of business discussions among staff members does not, in and of itself, qualify the meal as a reimbursable expense. Reimbursement for employee meals in conjunction with M-NCPPC business meetings also are not reimbursable unless the meal is specifically pre-approved by the Department Head and meets the following conditions:

- The employee is required to travel to and/or attend an after-hours official meeting/event without the ability to take a meal break, and a meal is not otherwise provided at the meeting; or
- Purchase of a meal is specifically called for by the occasion or nature of the official meeting or M-NCPPC business.

b. Non-Local Area Meals

Non-local area meals are eligible for reimbursement either (1) on a per diem basis, or (2) on an actual expense basis.

Meal reimbursements are limited to the period a non-local business event is attended by the employee. If extended travel is required to and from the business event, the employee may request reimbursement of normal meals (breakfast, lunch, dinner) which fall within the travel period.

3. Itemized Meals on Expense Reports

Individual meals must be itemized on the Final Expense Report as provided in Appendix B. When an employee has paid for meals of other employees, the employee may request reimbursement of these meal by documenting the names of each employee who was authorized to receive the meal.

4. Reimbursement of Alternate/Duplicate Meals

The reimbursement of duplicate meals is disallowed. Therefore, reimbursement will not be made for meals purchased by the employee in lieu of meals [breakfast (including continental breakfast), lunch or dinner] already provided as part of conference/business event, hotel and/or flight. Exceptions may be granted by waiver for documented medical or religious restrictions. See Section I.B, "Consideration of Waivers for Special Circumstances."

5. The reimbursement of alcohol is not permitted.

Section II, Reimbursable Business Expenses (Continued)

E. Incidental Business Expenses Related to Employee Travel

In addition to expenses already addressed in other sections of this Practice (e.g., travel, meals, lodging), individuals may be reimbursed for reasonable incidental expenses related to authorized M-NCPPC business, when approved by the respective Department Head.

1. Official M-NCPPC business telephone calls (list separately).
2. Wi-Fi/Network access fees when business related.
3. Fees and tips given to porters, baggage carriers, hotel staff (not to exceed a combined reimbursement total of \$5 per day).
4. Baggage/shipping fees for the transport of critical business materials.
5. Baggage fees for air travel (fees for one piece of personal luggage when an airline does not include this in the price of the ticket).
6. Other out-of-pocket business expenses.

Business charges must be itemized on the Final Expense Report (see Appendix B). With the exception of incidental expenses listed in Item 3 (above), all expenses under this Section must be supported by available original receipts.

F. Other Business-Related Expenses Involving Third Parties and Official M-NCPPC-Hosted Events

Other business-related expenses include costs incurred while dealing with outside groups or individuals. These include meals (for job applicants, outside individuals/groups in connection with official M-NCPPC business, Planning Board meetings), accommodation of M-NCPPC business associates such as advisory committees, or suites/ meeting rooms in connection with official M-NCPPC events.

Such expenses must be approved by the appropriate authority as provided in Section I of this Practice.

- Reimbursement of employee meals shall follow Section II.D. "Meals" including meal reimbursements maximums. Exceptions are permitted only by waiver consistent with Section I.B. "Consideration of Waivers for Special Circumstances".
- Reimbursement of meals for outside individuals (including volunteers) and other business expenses related to official M-NCPPC business will be reimbursed on actual cost basis, subject to authorization. While meals for outside individuals are not subject to the per diem maximums, prudence and public accountability must be considered.
- The Final Expense Report must be fully detailed and show the date, location, purpose of the expense, and must identify those persons in attendance and their organization or affiliation. These expenses must be supported by receipted bills.

III. Non-reimbursable Expenses

Non-reimbursable expenses include those which are incurred for personal convenience and are not essential to the performance of M-NCPPC business. Among them are the following:

- Special travel accommodations, stop-overs or diversion of schedule for personal reasons to the extent that additional travel expense is incurred;
- Cost of car rentals for personal sightseeing or other personal business;
- Annual credit card membership fees;
- Meals purchased in lieu of those already included in registration fees, conference fees, flight accommodations, or the cost of meals exceeding the limitations stated in II.D and Appendix A;
- Personal long-distance telephone calls;
- Fees for purchasing travelers checks, using Automatic Teller Machines, and other banking/financial transaction fees;
- Any amount in excess of conference hotel/motel rates for accommodations at non-participating hotel/motels;
- Any expense of family members or other personal guests;
- Cancellation/change penalties for transportation, lodging or registration fees due to a traveler's personal request or obligations. Exceptions may be made under Section I.B, Consideration of Waiver for Special Circumstances, when a change in travel arrangements is required due to the employee's serious illness/injury or death of an immediate family member;
- Traffic and parking violations;
- Movie/entertainment rentals;
- Alcoholic beverages; and
- Optional expenses related to travel such as express boarding, priority seating, seat upgrades, commercial travel insurance, optional ticket changes, and extra luggage or overweight baggage fees that are unrelated to the transport official business materials.

IV. Commissioners' Special Account

A special account is established for each Commissioner in accordance with the statutory provision for reimbursement for actual vouchered expenses incurred, not to exceed the amount allocated by statute, incidental to Commission or Planning Board activities. Any personal expense reasonably related to such activities, including local travel, shall be charged to this account. Charges for non-local travel of Commissioners will not be charged to the Commissioners' Special Account. In addition, Commissioners may charge to the budget of the appropriate Planning Board, expenses for guests at breakfast, lunch or dinner meetings for purposes related to their Commission responsibilities, and expenses for non-local travel in connection with such responsibilities.

V. Establishment of the Mileage and Meal Reimbursement Rate Review

On an annual basis, the Executive Director will review the mileage and meal reimbursement rates and make any necessary adjustments. The mileage rate shall consider the Internal Revenue Service (IRS) standards. The meal per diem shall consider the General Services Administration (GSA) schedule for Montgomery and Prince George's Counties, and the Washington, D.C. region and any guidance from the IRS.

Rates should consider the policies of Montgomery County and Prince George's County Governments. Any adjustment in the M-NCPPC mileage and meal reimbursement rates will be published annually by M-NCPPC Notice.

VI. Business Expense Reports

A. M-NCPPC Travel, Meetings and Conferences Request Form

This Form (Appendix A) must be completed by the employee and approved by the Department Head (or their designee) prior to the business event, when reimbursement of expenses other than mileage and local meals is being requested. A copy of the business meeting invitation/conference agenda/registration Form must be attached to the Request Form. The Form should be completed and submitted 30 days prior to first day of travel.

B. Travel Advances

In addition to cash, travel advances include funds advanced for registration fees, or to travel agencies, hotels, conference headquarters, etc. Advances for non-local travel may be obtained by submitting an approved check request Form. (See Practice 3-12 "Use of Request for Check Form.") Allowance should be made for processing time. Requests for advances should be received in Department of Finance, Accounts Payable Section, at least two weeks prior to the trip. Advance requests received less than two weeks prior to the trip may not be processed.

Requests for travel advances must be accompanied by a completed *Consent Form*, (Appendix D), signed by the individual taking the trip, for payroll deduction in the event of non-settlement of travel advances. No travel advance will be issued to a Commissioner/employee requesting a travel advance (1) without a signed consent Form and/or (2) until the Commissioner's/employee's prior travel advances are cleared.

C. Final Expense Reports

1. General

The *Final Expense Report Form* (Appendix B) is the document for Commissioners and employees to claim reimbursement and to account for advances made for business expenses incurred for travel, meetings, and conferences. Costs incurred for guests must show the names, date, place organization affiliation, and purpose.

2. Reporting Business Expenses and Travel Advances

Reimbursement of business expenses and/or settlement of travel advances are to be submitted to the Department of Finance using the Final Expense Report Form within 20 calendar days after return from travel. The Final Expense Report Form is found in Appendix B.

If money is owed back to the agency, a check made out to M-NCPPC should be included with the Final Expense Report. If additional funds less than \$200 are due to the employee, the reimbursement may be made from petty cash once the Final Expense Report has been reviewed and approved by the Department of Finance, Accounts Payable Section. If funds of more than \$200 are due to the employee, a check request must be prepared in addition to the Final Expense Report.

Pre-payment by M-NCPPC for conference costs, event registrations, or other business expenses must be reflected as travel advances. (See also Section VI.B, Travel Advances).

If a travel advance was issued, and has not been properly accounted for, appropriate written notification will be sent by the Finance Department to the recipient of an advance 30 days after the travel. The notification will advise that, without further notice, unaccounted for travel advances will be routinely deducted from the Commissioner's/employee's salary, commencing 45

Section VI(C), Final Expense Reports (Continued)

days after the traveler's return. Incapacitated Commissioners/employees will be granted necessary extensions of these periods of time. An advance to an individual will not be approved when accounting for a prior travel advance is overdue.

Expenses must be fully detailed on the Final Expense Report Form. Travel, lodging, and other expenses must be supported by original itemized bills and receipts. Original receipts and bills for air, rail, other modes of travel, and car rental must be attached to the Final Expense Report. When the actual expense method of accounting is used, meals must also be supported by receipts. (See Section II.D.) An accounting of travel advances must be included in the report. **IF A REFUND IS DUE THE M-NCPPC, IT MUST ACCOMPANY THE SIGNED REPORT.** A copy of the conference agenda or registration that shows included meals must be attached to the request for travel advance or to the Final Expense Report. The employee may not request reimbursement for meals that were provided during any attended portion of the conference unless excepted as described in Section II.D.5.

3. Approval of Final Expense Reports

The Final Expense Report Form (Appendix B) submitted by employees requires the approval of their respective Department Head or designee. Upon approval of the Department Head, the Report must be forwarded to the Department of Finance, Accounts Payable Section which will ensure compliance with business reimbursement standards.

Final Expense Reports of Commissioners, the Executive Director, General Counsel, and Department Heads require the approval of the Secretary-Treasurer. Final Expense Reports of the Secretary-Treasurer require the approval of the Executive Director.

4. Audit of Final Expense Reports

The Department of Finance pre-audits Final Expense Reports for compliance with the foregoing policies and will return nonconforming reports to the appropriate approving authority with notation of incomplete area(s) or other problems. Corrected reports of employees must be reauthorized by the Department Head or their designee before they are resubmitted to the Department of Finance.

D. **Petty Cash Requests for Reimbursement**

Travel, mileage and meal expenses of employees incurred under this Practice may be reimbursed by petty cash transactions if approved by the Department Head or designee when determined to be cost effective. A fully documented "Petty Cash" Form with original receipts attached as appropriate, must be submitted for approval. The Petty Cash Form is issued by the Finance Department, and available through the departmental petty cash administrator. Reimbursement by petty cash shall be limited to the amount authorized pursuant to Practice 3-11, Administration of Cash Funds.

RESPONSIBILITIES

Responsibilities for implementing this policy are outlined below.

Executive Director is responsible for:

- Waiving policy limitations for employees, Department Heads, appointed officers, and Commissioners.
- Approving Final Expense Reports submitted by the Secretary-Treasurer.
- Establishing annually the mileage reimbursement rate and meal per diem rates.
- Providing approval or disapproval for any request to participate in international business events and related travel submitted by Department Heads.
- Forwarding his/her approval on requests to participate in international business events and related travel to the respective Planning Board Chair(s).

Secretary Treasurer is responsible for:

- Waiving policy limitations for the Executive Director.
- Approving Final Expense Reports from the Commissioners, the Executive Director, General Counsel and Department Heads.

Planning Board Chairs are responsible for:

- Authorizing Final Expense Reports for Commissioners prior to forwarding completed reports to the Secretary Treasurer to ensure compliance with reimbursements standards.
- Providing approval or disapproval for requests to participate in international business events and related travel submitted by Department Heads and the Executive Director on behalf of departmental staff.

The Finance Department is responsible for:

- Ensuring that updated/current Federal guidelines pertaining to business expense reimbursement rates are shared with employees.
- Providing forms for employees and Commissioners to use for submitting expenses.
- Answering questions pertaining to business expense reimbursements.
- Providing reimbursements in a timely fashion.

The Department Head or his/her designee is responsible for:

- Budgeting for external meetings, trainings and/or conferences that may require funds for fees, travel, accommodations, etc.
- Exercising prudent judgment and discretion in approving employee participation in meetings, trainings and/or conferences, based on the value of the proposed activity weighed against the immediate needs of the work program.
- Reviewing and providing input on any employee requests for waiver of this Practice. The Department Head's recommendation will be considered in the Executive Director's decision to issue a waiver.
- Consulting with the Executive Director on approved international travel requests.

RESPONSIBILITIES (Continued)

Supervisors are responsible for:

- Ensuring that each employee under his/her supervision has access to, and understands, the provisions outlined in this Practice.
- Enforcing the provisions of this Practice when there are violations. Employment actions involving discipline must be authorized by the Department Head.
- Making external meeting, training and conference information available to employees, when applicable.
- Encouraging employees to participate in relevant external meetings, trainings and conferences (subject to availability of funds).

Employees are responsible for:

- Completing any department required forms (e.g., applications for meetings and conferences, follow-up reports, expense reimbursement forms, etc.).
- Submitting forms to the Department Head or other appropriate party, as required.
- Successfully participating in the meetings, conferences and other purposes of travel which have been made available to them.

VIOLATIONS

Intentional misapplication of this Administrative Practice is subject to disciplinary action up to and including termination of employment. Disciplinary actions shall be handled in accordance with the Merit System Rules and Regulations; applicable Collective Bargaining Agreements; and M-NCPPC Administrative Practice 2-16. Department Heads shall consult with the Human Resources Director before implementing any disciplinary action to ensure appropriate action is taken.

Violations of policy also may result in criminal prosecution and recovery of losses. Any expenses may be recovered by the agency through direct repayment of such expenses by the employee, or collection of such expenses through payroll deduction. The M-NCPPC reserves the right to determine the method of recovery of such expenses and to pursue legal action for collection of any monies owed by an employee. Disciplinary and recovery actions shall be coordinated through the Department of Human Resources and Management and the Office of the General Counsel.

Appendices:

- A. M-NCPPC Travel, Meetings and Conferences Request Form
- B. Final Expense Report
- C. Car Mileage - Expense Reimbursement Request
- D. Travel Advance - Consent for Deduction from Salary



M-NCPPC Travel, Meeting and Conferences Request Form

In compliance with M-NCPPC Administrative Practice 3-10, Authorized Business Expenses, I am providing notification of my request to participate in travel for M-NCPPC business (Type or print responses)

Employee Information

Employee Name:

Position Title:

Division:

Department:

Supervisor's Name:

Event/Activity Information

Destination/Name of Event:

Date of Event:

Date of Departure to Event:

Date of Arrival from Event:

Purpose of/Justification for Travel:

Mode of Transportation

Agency Vehicle	Personal Vehicle	Airplane	Bus	Train	Other
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Estimated Costs

Registration Fees:	\$	Vehicle Rental:	\$
Airfare:	\$	Meals:	\$
Lodging	\$	Other:	\$

Attachments

Supporting Documents Attached? (A copy of event's registration form and agenda or similar, supporting documents must be attached to this request.)	Yes	No
--	-----	----

Is a <i>Travel Advance</i> being requested (If travel advance is being requested, please complete and attached "Consent for Deduction from Salary Form.")	Yes	No
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Is a <i>Waiver of Any Policy Provision</i> being requested? (If so please attached justification. Waivers must be reviewed by Department Head prior to Review)	Yes	No
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Submitted by:

Employee	Date
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Review of Request

Division Chief:

Recommend Approval:	Yes	No
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If approval is not recommended as

requested, please explain:

Division Chief Signature	Date
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Department Head:

Recommend Approval:	Yes	No
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If approval is not recommended as requested, please explain:

For approvals, please indicate the following:

Funding will cover all authorized business expenses Yes No

Funding will cover specific if categories of expenses (List out) Yes No

A fixed stipend will be granted for use toward business expenses Yes No

Amount (add space before waiver):

If Waiver of policy limitations are being requested by employee, please indicate recommendation to approve or disapprove the waiver. All waivers requested by employees must be approved by the Executive Director

Recommend approval (please provide support for recommendation)	Yes	No
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Department Head Signature	Date
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The appropriate Planning Board Chair's Signature is to be required for Commissioners and volunteers prior to forwarding to the Secretary-Treasurer to ensure compliance with reimbursement standards.

Planning Board Chair Signature	Date
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(Attach original receipts, any approved waivers and the M-NCPPC Travel, Meeting and Conferences Form).

Name and Title		Classification of Expense					
Department Expense Codes		Travel	Registration	Lodging	Meals - Including Tips	Misc. Expenses	Other Business Related (including mileage)
Name, Place and Inclusive Dates of Conference:							
Date	Details of Expense:						
Grand Total Expenses (1)							0.00

Date	Details of Advances: Include Check No., Date & Payee	

Report Submitted (Signature and Date) Approving Authority (Signature, Date and Title) Executive Committee Member Signature (If Applicable)	Total Advances (2)	
	If Line (1) Greater than Line (2) - Due Me (ATTACH CHECK REQUEST)	0.00
	If Line (2) Greater than Line (1) - Due M-NCPPC (ATTACH CHECK)	

Note: Final Expense Reports for travel are to be submitted within 20 working days after return from trip. If a refund is due the M-NCPPC, it must accompany the Expense Report. DO NOT send cash via the inter-office mail.

Travel

1. Travelers on M-NCPPC business are expected to use the most economical public transit available; e.g., limousine when practical, unless taxi rates are less expensive for a group traveling together. First Class air travel will not be approved unless Economy or Business Class coach/excursion accommodations are unavailable or result in excessive travel time.
2. List all expenses by mode (air, rail, taxi, rideshare, shuttle, etc.).
3. Attach original receipts for travel. An attempt should be made to get receipts for taxi fares, shuttles, and rideshare services.
4. Personal car mileage is reimbursed at a rate established by the Executive Director, plus proof of tolls and parking fees. (Adjustment in the mileage reimbursement rate per mile will be announced in a NOTICE to all employees.)

Registration Costs

1. Indicate registration fee (even if paid with Commission Purchase Card or Purchase Order) and attach a copy of agenda, etc.
2. List other conference charges or fees.

Lodging

Reimbursement is limited to actual cost, not to exceed the cost single of room accommodations. List hotel / motel costs; attach itemized bills and receipt. DO NOT include other charges such as telephone or meals in this expense item. Show other charges separately on the Final Expense Report Form in the appropriate columns.

Meals

1. Option-List per diem allowance or breakdown of per diem meal allowance, if appropriate (no receipts required); list cost of each meal, including tips, and ATTACH ORIGINALRECEIPTS when using the actual expense method. (See Appendix A.)
2. Meals in lieu of those covered in registration fees, conference fees, flight accommodations, or cost of meals exceeding limitations are not reimbursable. (See Practice 3-10, Section B (4) and Appendix A.)

Miscellaneous Expenses

Miscellaneous expenses such as one personal long - distance telephone call (\$5.00), official telephone calls, baggage handling and room tips (\$5.00 per diem), and out-of-pocket business expenses are allowable with appropriate receipts.

Other Business-Related Expenses

List cost of meals and / or accommodations for guests associated with M-NCPPC business. Attach original receipts (MANDATORY) and note the location, purpose, persons and organization affiliation, and date.

Note: Expenditures for this purpose must have the approval of the Executive Director, Chair or Vice-Chair, or appropriate Department Head.

Travel Advances

Checks issued directly to airlines, hotels, conference headquarters, etc. are considered travel advances. All travel advances must be fully detailed in the Expense Report and supported with documents. M-NCPPC travelers must complete and sign a "Consent for Deduction from Salary Form" when requesting travel advances. (See Appendix D.)

Approvals

Expense Reports for staff require the approval of the appropriate Department Head or Designee. Nonconforming Expense Reports will be returned. Corrected reports require Department Head approval before they are resubmitted.

TO AVOID ANY MISUNDERSTANDING, EVERY EMPLOYEE TRAVELING ON OFFICIAL M-NCPPC BUSINESS AGREES TO COMPLY WITH PRACTICE 3 - 10.

CAR MILEAGE - EXPENSE REIMBURSEMENT REQUEST

APPENDIX C

Complete and attach to Petty Cash Request, or Check Request Form when requesting over \$200 in reimbursement.

**M-NCPPC
Request for Travel/Parking Reimbursement**

DATE OF TRAVEL	LOCATION FROM:	LOCATION TO:	Purpose of Travel	ODOMETER READING (or attached map)		TOTAL # OF MILES	EXCLUDING		PARKIN FEES	TOTAL TO REIMBURSE
				BEGINNING	ENDING		NORMAL COMMUTE	MILES *M-NCPPC MILEAGE RATE		

NAME OF EMPLOYEE: _____ **DATE OF REQUEST:** _____

DIVISION / DEPARTMENT: _____

SIGNATURE OF APPROVING AUTHORITY _____ **DATE OF SIGNATURE:** _____

*Mileage reimbursement rate as established by M-NCPPC Notice.

The Car Mileage - Expense Reimbursement Requests Form (Appendix C) shall be used for reimbursement of mileage when additional types of reimbursements such as lodging or meals are not being requested. When mileage reimbursement is requested along with other business expenses (e.g., conference/ seminar fees, accommodations, etc.), the mileage reimbursement request must be submitted using the Final Expense Report. (See Practice 3-10, Section VI, "Business Expense Reports"; see also, Practice 3-10, Appendix B.)

Reimbursement will be issued only to the employee operating his/her personal vehicle; passengers are not eligible for reimbursement.

To complete the form the following fields must be completed:

1. Purpose, date(s), and location of travel;
2. Distance traveled, to include proof of mileage in the form of odometer readings, documented mileage calculations, or other printed mapped distances.
3. Normal commuting mileage (when applicable); and
4. Tolls or parking fees (when applicable and directly related to authorized business events/travel). Requests must be accompanied by original receipt, when available, or other documentation showing applicable dates and charges along with a description of the event/location.

Approval

Department Heads must review request to ensure duplicate mileage reimbursements are not authorized.

Reimbursement

Personal car mileage is reimbursed at a rate established by the Executive Director, plus proof of tolls and parking fees. (Adjustment in the mileage reimbursement rate per mile will be announced in a NOTICE to all employees.) Reimbursement may take two forms.

Petty Cash: Petty cash requests may be may submitted for small reimbursements of authorized business mileage, typically under \$200. Petty cash requests must be submitted for approval consistent with policy Section VI. D., "Petty Cash Requests for Reimbursement."

Check Request: The Check Request Form may be submitted for authorized business mileage requests over \$200. Check requests must be submitted for approval consistent with Practice 3-12, Use of Check Request Form.

Note: Car Mileage – Expense Reimbursement Request Forms are to be submitted within 20 working days after completing of travel.

TRAVEL ADVANCE: CONSENT FOR DEDUCTION FROM SALARY

Name:	Position/Department:
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Email:	Employee ID #:
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BUSINESS EVENT

Name of Event:	Lodging/Hotel:
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City:	State:
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Start Date (Month/Day/Year):

End Date (Month/Day/Year):

ADVANCES

Amount Requested:	\$
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Prepaid Travel Expenses

Transportation	\$
-----------------------	-----------

Lodging	\$
----------------	-----------

Meals	\$
--------------	-----------

Conference fees	\$
------------------------	-----------

Other	\$
--------------	-----------

Total: \$

The employee hereby authorizes M-NCPPC to withhold from any salary or funds due, all or any part of the travel advance for which the employee has not provided acceptable documentation/support in the filing of the Final Expense Report Form. All travel expense forms and travel advances are to be submitted to the Department of Finance within twenty (20) calendar days after return from trip.

Signature of Employee

Date