

Personnel Policy 112
Travel and Business Expense Reimbursement

Original Date: 09/01/2012
Revision Date: 11/15/2012
Revision Date: 09/01/2013

POLICY

██████ employees and Directors are expected to travel at times to carry out official ██████ business. It is the policy of ██████ to reimburse for reasonable and necessary business expenses incurred while conducting official ██████ business.

PROCEDURES

1. Approved ██████ purposes include: meetings concerning ██████ business, training and educational seminars, attendance at conferences and other sessions involving ██████ affairs, and other activities concerning the business of ██████. Approved conferences and trainings are those offered by PRIMA and AGRiP, as well as other sessions offered by ██████ or other insurance pools.
2. ██████ employees and Directors are expected to use good judgment when incurring expenses while on ██████ business. Expenses should be either on a conservative basis and/or consistent with a reasonable person's standards.
3. Allowable expenditures include, but are not limited to lodging, meals, transportation, office expense, telephone calls and other expenses related to official ██████ business, within the following guidelines.

3.1 Travel

- 3.1.1 Employees and Directors may arrive the day before activities commence and depart the day following activities, when cross country travel is involved or when appropriate.
- 3.1.2 Reimbursement will be based on actual expense for the most cost effective mode of travel.
- 3.1.3 Rental car expenses will be paid for the allowable time for the conference; i.e. one day before and one day following the activities of the conference, if appropriate. In the event the rental covers a longer period of time, the Executive Director will make a determination as to the pro-rata share to be paid for Directors. The Executive Director or Chief Operating Officer will make the determination for employees.
- 3.1.4 Allowable miscellaneous expenditures (parking, bridge tolls, special assistance, etc.) for amounts of less than \$10.00 must be itemized, but may be reimbursed without a receipt.

3.1.4.1 Valet parking is reimbursed when no other reasonable alternative is available. Valet parking tips are reimbursed at a maximum of \$3.00 per day without a receipt.

3.2 Lodging

3.2.1 The Executive Director or Chief Operating Officer must provide advance approval for employees for overnight lodging at [REDACTED] expense if travel is less than one hour from point of origination.

3.2.2 Lodging will be reimbursed based on actual amount and lodging receipts are required.

3.2.3 [REDACTED] will reimburse only for a single room rate and will not reimburse room upgrades or meals or miscellaneous expenses attributable to guests of the Director or employee.

3.2.4 Incidentals and tips will be reimbursed, without a receipt, at \$6.00 for the first and last days and \$3 for each additional full day.

3.3 Meals

3.3.1 Meals will be reimbursed for [REDACTED] business (if not provided). Breakfast will be reimbursed if the trip commences prior to 7:00 a.m. and dinner will be reimbursed if the trip is completed after 8:00 p.m. including travel time to and from the airport. Reimbursement is for a maximum of three meals per day. Meals may be reimbursed without a receipt based on the following per diem rates, which include taxes and tip:

▪ Breakfast	\$ [REDACTED]
▪ Lunch	\$ [REDACTED]
▪ Dinner	\$ [REDACTED]

3.3.2 Any meal that exceeds the per-diem will require an itemized receipt, detailing the meal and purpose of meeting or meal.

4. If direct billing is authorized, a final receipt must be submitted to [REDACTED] for reconciliation. The Executive Director or Chief Operating Officer must authorize travel expenses.

5. [REDACTED] funds shall not be advanced prior to the authorized expenditure.

6. Expenses, which will not be reimbursed include:

6.1 Tips in excess of 20%,

6.2 Liquor,

- 6.3 Personal entertainment,
 - 6.4 Theft, loss or damage to personal property,
 - 6.5 Barber or beauty parlor services,
 - 6.6 Airline or other trip insurance,
 - 6.7 Personal postage, reading material, personal toiletry articles, laundry service or other personal services.
 - 6.8 Expenses related to a spouse or other persons not authorized to receive reimbursement under this policy
- 7. To receive reimbursement for incurred expenses, submit the claim on an [REDACTED] expense report form within 30 days after the date of travel or incurring the expense. The Executive Director will review all travel expenses submitted by members of the Board of Directors for reimbursement. The Executive Director or Chief Operating Officer will review all travel expenses submitted by employees.
 - 8. Directors may submit to the full Board of Directors any claim for expenses, which have been disallowed under this policy, if they deem the policy was incorrectly applied or an exception should be made.
 - 9. For [REDACTED] employees:
 - 9.1 The Executive Director or Chief Operating Officer must approve all trips in advance.
 - 9.2 Frequent travelers are issued a personal credit card that should be used to pay for hotel, car rental, and restaurant charges. Proper receipts for expenditures should be obtained. Items not substantiated by receipts may be disallowed.
 - 9.3 In order for expenditures to be reimbursed, a detailed account must be submitted on an [REDACTED] expense report form within 30 days of travel. The expense report can be found in Microsoft Outlook: Public Folders/All Public Folders/Forms.
 - 9.4 [REDACTED] vehicles should be used whenever possible and the use of a personal automobile is voluntary. [REDACTED] does not provide insurance for personal vehicles. [REDACTED] will reimburse the cost of gas by taking the miles to and from conference divided by the MPG their personal car gets times the cost of gas per gallon to get the reimbursement amount.
 - 9.5 If a personal vehicle is used because a company car is not available, mileage will be reimbursed at the current IRS mileage rate.

- 9.6 When using a personal vehicle, mileage from home to a work site, i.e. local training or conference, is not reimbursable mileage.
- 9.7 When an [REDACTED] vehicle is used for travel, employees may use an [REDACTED] credit card to purchase fuel. A fully itemized expense report must be submitted upon the employee's return. [REDACTED] credit cards may not be used to purchase fuel for personal vehicles.

[REDACTED]
[REDACTED]
[REDACTED]

Executive Director

09/01/13

Date

Policy 112