

## **The Episcopal Church in Province VIII**

### **Guidelines for Reimbursable Travel for Province VIII; For Members of the Executive Committee, Provincial Officers, Network Coordinators and Event Participants within Province VIII.**

**Effective as of April 1, 2011**

#### PURPOSE

The purpose of travel guidelines is to promote responsible use of, and accountability for, funds entrusted to the Church for its governance and mission.

#### GENERAL GUIDELINES

**Attendance at events should be limited to events and functions, which enhance the mission of the province and are direct initiatives of Province VIII.**

**Requests for reimbursement may not be approved if they do not conform to our policy.**

**All requests for reimbursement must be approved by your Network Coordinator and Cluster Convener, prior to submission to the Treasurer.**

**Any subsequent questions should be directed to the Treasurer of the Province.**

**The Executive Committee will decide any disputes.**

- Requests for reimbursement must be submitted immediately, even before the trip is completed, or no later than thirty (30) calendar days after incurring the expense. The IRS regulations state that reimbursement for reimbursable expenses must be within 60 days of the date the expense is incurred — not within 60 days after a trip is completed. After incurring an expense it is no longer reimbursable on the 61st following day. Processing may be delayed or denied for requests postmarked more than 30 days after a trip or expense or for requests lacking the necessary documentation. No Reimbursement will be made for expenses submitted more than sixty (60) days after the expense is incurred.

Travelers would be well advised to have non-budgeted travel approved before purchasing tickets. Pre-approval by the President and Treasurer is required.

- Each properly documented request for reimbursement will be processed within ten (10) business days of receipt by the Treasurer of the Province.

- All requests for reimbursement must be submitted on the Check Request Form or the Travel Expense Report Form and must be accompanied by original receipts or e-invoices for ALL expenses other than tips. Summary credit card statements and other copies are not acceptable.

- The Check Request and the Travel Expense Report forms are available on line at:  
<http://www.provinceviii.org/>.

- For control and audit purposes, exceptions to any policy relating to reimbursement may be approved only by the Province VIII Treasurer. The request for exception must be in writing.

- All ground transportation requires a receipt from a licensed transportation service (including bus, taxi or limousine service).

- All requests for reimbursement must clearly identify the dates, destination, and the business purpose of the trip, meeting, and/or expense.
- Travel Expense Reports should be completed in a single currency only (preferably U.S. Dollars). If the U.S. dollar amounts stated on the Form are derived after converting from a foreign currency, please include a copy of the source document used for conversion. This document should clearly show the rate or conversion factor that was used in the computations. We suggest using the converter available at <http://www.oanda.com/convert/fxhistory>.

## SPECIAL NOTE

### Expenses that are generally subject to reimbursement

The following expenses are usually accepted for reimbursement: transportation, lodging, meals, and certain miscellaneous expenses. Details are provided in these Guidelines. *Aside from travel to participate in network-sponsored events the President must have approved any travel representing Province VIII at an event or conference with the concurrence of the Treasurer, prior to incurring any expense for the travel. The principle of moderation in expenses will be observed.*

### Expenses that are not subject to reimbursement:

Any expenses not specifically addressed in these Guidelines as reimbursable must have prior written explanation and approval.

### Non-reimbursable expenses include but are not limited to the following:

- Spouse's travel expenses
- Dependent care, pet care
- Attendance at Province VIII or Diocesan events for "Presence" purposes only (Officers and cluster or network conveners' attendance at provincial or diocesan events as a "presence" only and not as a working participant. This includes events such as ceremonies, ordinations, and meetings: convocations, workshops, and conventions.
- Use of frequent-flyer miles, additional travel insurance, and upgrades will not be reimbursed.
- Luggage purchase or replacement
- Unofficial (personal) entertainment, in-room movies, barber and beauty services, newspapers and magazines, sightseeing
- Medical services
- Motor vehicle fines
- "No show" charges for hotels, car rental, and limousines
- Charge card late fees and expenses

- Alcoholic beverages

## MODE OF TRANSPORTATION

When you are traveling for Provincial purposes, you should travel by the most expeditious route, which will usually be by air. However, you may travel by personal automobile, train, or bus when the situation warrants. Requests for rental or owned auto travel must be submitted in writing or by e-mail to, and be approved by, the Province VIII Treasurer. All reimbursable travel must be provided through licensed commercial carrier or your own vehicle.

## AIR TRAVEL

### Fare

Reservations should be booked as early as possible to take advantage of advance purchase discounts. This is typically 14 to 21 days for travel within the U.S.

The cost for a twenty-one day advance purchase coach fare for a direct flight will be the basis for determining reimbursement amounts. When travel is in response to a “call to meeting” letter or e-mail, no expenses incurred in booking flights within 14 days of the beginning of a meeting will be reimbursed. All trips should be booked as coach fares, unless approved in advance by the Province VIII Treasurer. The Province will pay for an aisle seat in coach, if the airline charges extra for all aisle seats. Also, the Province will reimburse for one checked bag, if the airline charges for the first checked bag. The Province will not reimburse for additional baggage fees.

Charges incurred for itinerary changes made for the convenience of the traveler will not be reimbursed.

## AUTOMOBILE TRAVEL

### Rented Vehicle Policy

In order to be reimbursed by the Province for the rental of a car or van for travel, you must have the prior written approval of the Province VIII Treasurer.

### Allowances for traveler's own vehicle

The rate of reimbursement is the then-current IRS charitable-volunteer mileage rate plus tolls and parking fees. Receipts for tolls and parking fees must accompany requests for reimbursement (regardless of the dollar amount).

Gasoline and oil are not reimbursable expenses in addition to this per-mile reimbursement; rather, they are a part of it.

Total reimbursement shall not exceed the sum of direct airfare plus rebated ground transportation, except in situations where the use of an automobile, in lieu of another means of transportation, can be justified.

## LODGING

The allowance for lodging will generally equal the standard business rate (determined by locality) at a moderately priced hotel.

## Billing

**Individual Billing:** You must pay your own hotel bill and submit your receipt for reimbursement. You may not charge the hotel bill of another person traveling on Provincial business and expect reimbursement. The Province will not reimburse you for such a charge.

**Group Billing:** If a group wishes to arrange hotel accommodations for members attending a meeting or conference, the Province will accept direct billing from the hotel for room, group catering, and audiovisual charges. All individual charges (e.g., room service, meals, telephone, etc.) must be submitted through an individual Check Request Report. A contract for group accommodations must be submitted for review by the Provincial Chancellor and signed by the Treasurer at least 60 days in advance of the meeting or conference.

## Length of Hotel Stay

The Province will reimburse travelers for hotel rooms during the period of a scheduled meeting and any additional night required to accommodate public transportation schedules. A traveler may be reimbursed for an extended stay to the extent that the traveler can document that the savings in transportation costs exceed the additional expense of extended lodging (e.g., the reduced fare for a weekend flight exceeds the additional hotel room charge).

## MEALS

### Allowance

Travelers will be reimbursed for the actual amount spent for meals, not to exceed the U.S. Government's per diem rate for the U.S. locality. Travelers must append to their Travel and Expense Report a printout from the GSA website showing the per diem rate(s) utilized. Data can be found at:

<http://www.gsa.gov/perdiem>.

If the traveler is in a particular location for less than a day or is traveling internationally, the per diem rate does not apply. In that case, meal reimbursement will not exceed \$65 per day.

Reimbursement will not be made for alcoholic beverages.

Original receipts for all individual meals must be provided. You may submit for reimbursement only your expenses. Please see Miscellaneous Expenses, below, for guidelines related to guests.

### Reimbursement

Requests for reimbursement of each meal must be accompanied by a bill specifying as separate the following items: food, alcohol, and tax. This is a requirement of the Internal Revenue Code.

No reimbursement will be made for meals that are provided as part of the group arrangements for a meeting.

When full or continental breakfast is included in the hotel rate, no reimbursement will be made for room service breakfast.

The President, with the concurrence of the Treasurer, must approve a request for reimbursement for the entertainment of guest/guests by the Province.

## MISCELLANEOUS EXPENSES

### Transfers

Reimbursement may be denied for taxi fares when shuttle service is provided by a hotel or conference center.

#### Host/Hostess Gift

For a meal, or hospitality in lieu of hotel accommodations, a gift is permitted provided that its cost does not exceed that of a local restaurant (for a meal) or one night's hotel rate (for hospitality). For reimbursement, you must submit a receipt for the gift and note on it the name of the recipient.

#### For Persons with Disabilities

Persons with disabilities who need special transportation, wheelchairs, scooters, sign language interpreters or aids for vision may request provision of these and other services from the President, with the concurrence of the Treasurer, who will approve or disallow them on a case-by-case basis.

#### Business Entertainment

The traveler may be reimbursed for entertaining a guest or employee of the Province if such entertainment is for business purposes and is pre-approved by the President, with the concurrence of the Treasurer. Reimbursement for meals included in entertainment expenses must be within the guidelines for individual meals.

#### Telecommunications

Essential personal telephone calls (e.g., to your home) and Internet access charges are reimbursable on a reasonable basis.

#### Other Miscellaneous Expenses

Modest incidental tips for service do not require receipts.

#### TRAVEL EXPENSES

Immediately, or no later than thirty (30) calendar days after your trip, you must submit the Travel and Expense Report (specifying the amount of reimbursement due or the unused funds being returned) with the following attachments:

An e-invoice or original airline or train ticket or a bus ticket or stub (to verify the cost of your ticket and ensure that it was actually used). An itinerary only will not be accepted.

A receipted hotel bill.

Receipts for all reimbursable meals, transportation, entertainment and miscellaneous expenses other than tips.

#### IRS FORM 1099

At the end of each calendar year, in accordance with IRS regulations, Form 1099 (Non-employee Compensation) will be issued by the Province in the amount of all travel advances for which an accounting has not been made to the Province.

#### REIMBURSEMENT

All receipts must include the name of the vendor, date, and dollar amount.

You may be reimbursed only for your own official travel. You will not be reimbursed for travel, lodging, or meal expenses of a group or any other person(s).

Because all travel reimbursement guidelines comply with the Internal Revenue Code, reimbursed out-of-pocket expenses for official travel will not be reported to the IRS as income.

#### Documentation for Reimbursement

Travelers seeking reimbursement must submit the following documentation along with their Travel and Expense Report:

#### Air/Rail

E-invoice from travel agency for air or rail. If rail transportation is not booked through a travel agency, then the original passenger coupon with the price must be submitted.

#### Lodging

A complete hotel folio showing proof of payment

#### Car Rental

Rental car agreement including proof of payment

#### Meals/Entertainment

Charge/credit card receipt or cash register receipt (no restaurant tear tabs); or note indicating "\$x.00 for airplane meal" or for similar modest-priced meals when no receipt is given.