

TRAVEL AND EXPENSE POLICY



Purpose of the Travel and Expense Policy

The Board of Directors of Church/ Ministry recognizes that board members, officers, and employees ("Personnel") of the ministry may be required to travel or incur other expenses from time to time to conduct ministry business and to further the mission of our organization. The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by Personnel. It is the policy of Church/ Ministry to reimburse only reasonable and necessary expenses actually incurred by Personnel.

When incurring business expenses, Church/ Ministry expects Personnel to

- exercise discretion and good business judgment with respect to those expenses;
- be cost-conscious and spend ministry money as carefully and judiciously as the individual would spend his or her own funds; and
- report expenses, supported by required documentation, as they were actually spent.

Expense Report

Ministry expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. If reimbursement is requested, the expense report must be submitted at least monthly or within two weeks of the completion of travel and include:

- the individual's name;
- if reimbursement for travel is requested, the date, origin, destination and purpose of the trip, including a description of each ministry-related activity during the trip;
- the name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent (e.g., gifts, meals) in order to conduct ministry business); and
- an itemized list of all expenses for which reimbursement is requested.

Receipts

Receipts are required for all expenditures billed directly to the ministry, such as airfare and hotel charges. No expense in excess of \$00.00 will be reimbursed to Personnel unless the individual requesting reimbursement submits with the Expense Report written receipts from each vendor showing the vendor's name, a description of the services provided (if not otherwise obvious), the date, and the total expenses, including tips (if applicable). A credit card receipt or statement may be used to document the vendor and date of an expense, provided other required details of the

expenditure are fully documented.

Ministry Credit Cards

If a corporate credit card is issued to personnel for travel (and other) ministry-related expenses, the requirements for regular expense reports, explaining charges, as described above under "Expenses Reports" must still be met, and charges may not be made for "Non-Reimbursable Expenditures" as described below. Failure to meet the Expense Report requirements or making of inappropriate charges will result in forfeiture of corporate credit card privileges.

General Travel Requirements

Necessity of travel. In determining the reasonableness and necessity of travel expenses, Personnel and the person authorizing the travel shall consider the ways in which the ministry will benefit from the travel and weigh those benefits against the anticipated costs of the travel and alternatives. Less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered in this process.

Personal and spousal travel expenses. *With advance approval from the CEO, individuals traveling on behalf of Church/ Ministry may incorporate personal travel or business with their ministry-related trips; however, Personnel shall not arrange ministry travel at a time that is less advantageous to the ministry or that involves greater expenses to the ministry in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, meals or transportation, are the sole responsibility of the individual and will not be reimbursed by the ministry. Expenses associated with travel of an individual's spouse, family, or friends will not be reimbursed by Church/ Ministry.*

Traveling and meeting with associates of the opposite sex. *Church/ Ministry staff will aim to travel or meeting in groups of at least three. Church/ Ministry realizes that staff may have calls, meetings, correspondence, or travel one-on-one with other staff, volunteers or other associates of the opposite sex. As such one-on-one interactions will inevitably take place, meetings will be held in open venues and travel by public transportation to avoid impropriety or the appearance of impropriety that could diminish Church/ Ministry's Christian witness.*

Air Travel

General. Air travel reservations should be made as far in advance as possible in order to take advantage of possible reduced fares.

Frequent flyer miles and compensation for denied boarding. Personnel may

travel on the airline of their choice when traveling on behalf of Church/ Ministry may accept and retain frequent flyer miles and travel credits or other forms of compensation for denied boarding for their personal use. Only coach class tickets may be purchased. Should airlines offer complementary upgrades linked to flight status, staff may benefit from them but only at no extra cost to Church/ Ministry.

Lodging

Hotels. Personnel traveling on behalf of Church/ Ministry may be reimbursed at the single room rate for the reasonable cost of hotel accommodations at the chain of their choice. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. Personnel shall make use of available corporate and discount rates for hotels.

Out-of-Town Meals

Personnel traveling on behalf of Church/ Ministry will generally be reimbursed on a per meal basis at the following rates when they actually incur the cost of a meal. They will not be reimbursed for meals paid for or provided by others.

Breakfast:	\$
	00.00
Lunch:	\$
	00.00
Dinner:	\$
	00.00
All meals for a	\$
day:	00.00

Exceptions to the above limits may be made where available meal options require higher expenditures. Exceptions will require a receipt, and must be approved by CEO.

Ground Transportation

Employees are expected to use the most economical ground transportation appropriate under the circumstances and should generally use the following, in this order of desirability:

Courtesy cars. Many hotels have courtesy cars, which will take guests to and from the airport at no charge. Employees should take advantage of this free service whenever possible. Another alternative may be a shuttle or bus.

Taxis. When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved.

Rental cars. Car rentals are often expensive, so other forms of transportation should be considered when practical. Employees will be allowed to rent a car while out of town provided that the cost is less than alternative methods of

transportation.

Entertainment and Business Meetings

Reasonable expenses incurred for business meetings or other types of business-related entertainment will be reimbursed only if the expenditures are approved in advance by CEO and would qualify as tax-deductible expenses. Detailed documentation for any such expense must be provided, including

- date and place of entertainment;
- nature of expense;
- name, titles, and corporate affiliation of those entertained;
- a complete description of the business purpose for the activity, including the specific business matter discussed;
- vendor receipts (not credit card receipts or statements) showing the vendor's name, a description of the services provided, the date, and the total expenses, including tips (if applicable).

Other Expenses

Reasonable ministry-related telephone and fax charges due to absence of Personnel from the individual's place of business are reimbursable. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed.

Non-Reimbursable Expenditures

Church/ Ministry maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a ministry.

When lodging accommodations have been arranged by Church/ Ministry, Personnel must get permission from the CEO to stay elsewhere. In such cases, reimbursement is made at the amount no higher than the rate negotiated by Church/ Ministry. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site.