

Arts Council Silicon Valley

Policy #

Policy Name Travel and Expense Reimbursement Policy

Date of Adoption March 26, 2009

Purpose

The Board of Directors of ACSV recognizes that board members, officers, and employees of ACSV may be required to travel or incur other expenses from time to time to conduct business on behalf of the 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 ACSV to reimburse only reasonable and necessary expenses actually incurred by Personnel.

When incurring business expenses, ACSV expects Personnel to:

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

Expense Report

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report shall be submitted no later than 4 weeks after incurring the expense. Reimbursement requests submitted after 4 weeks of the expense will not be valid. Expense reimbursement request must include:

- The individual's name
- If reimbursement is for travel, the date, origin, destination and purpose of the trip, including a description of each 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 such as meals) in order to conduct ACSV's business.
- An itemized list of all expenses for which reimbursement is requested.

Receipts

Original receipts are required for all expenditures billed directly to ACSV, such as airfare and hotel charges. No expense 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.

Credit Cards

If a corporate credit card is issued to personnel for travel (and other) 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 loss of the credit card.

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 ACSV will benefit from the travel and weigh those benefits against the anticipated costs of the travel. The same considerations shall be taken into account in deciding whether the benefits to ACSV outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, shall be considered.

Personal and Spousal Travel Expenses. With advance approval from [designated officer or director], individuals traveling on behalf of ACSV may incorporate personal travel or business with their related trips; however, Personnel shall not arrange travel at a time that is less advantageous to ACSV or involving greater expenses to ACSV 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 ACSV. Expenses associated with travel of an individual's spouse, family or friends will not be reimbursed by ACSV.

Air Travel

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

Frequent Flyer Miles and Compensation for Denied Boarding. Personnel traveling on behalf of ACSV may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

Lodging

Personnel traveling on behalf of ACSV may be reimbursed at the single room rate for the reasonable cost of hotel accommodations. 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 ACSV are 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. Please note below a general guideline for cost of meals.

Breakfast:	\$ 7.50
Lunch:	\$ 12.50
Dinner:	\$ 18.50

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 [designated officer or director] of ACSV.

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 you 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 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.

Personal Cars

Personnel are compensated for use of their personal cars when used for ACSV business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the currently approved IRS rate per mile.

In the case of individuals using their personal cars to take a trip that would normally be made by air, mileage will be allowed at the currently approved rate; however, the total mileage reimbursement will not exceed the sum of the lowest available round trip coach airfare.

Parking/Tolls

Parking and toll expenses, including charges for hotel parking, incurred by Personnel traveling on business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc., are the responsibility of the employee and will not be reimbursed.

On-airport parking is permitted for short business trips. For extended trips, Personnel should use off-airport facilities.

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 [designated officer or director of ACSV] and 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 work related telephone and fax charges due to absence of Personnel from the individual's place of business, during travel, are reimbursable. In addition, reasonable and necessary gratuities that are not covered under meals may be reimbursed.

Non-reimbursable Expenditures

ACSV maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed. See some examples below but are not limited to:

- Travel insurance
- First class tickets or upgrades
- When lodging accommodations have been arranged by ACSV and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by ACSV. Reimbursement shall not be made for transportation between the alternate lodging and the meeting site.
- Limousine travel
- Movies, liquor, or bar costs
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational
- Participation in or attendance at golf or tennis tournaments, NASCAR races or other sporting events, without the advance approval of the chairman of the board or his designee
- Purchase of golf clubs or any other sporting equipment
- Spa or exercise charges
- Clothing purchases
- Business conferences and entertainment which are not approved by the Executive Director of ACSV.
- Valet service
- Car washes
- Toiletry articles
- Expenses for spouses, friends, or relatives. If a spouse, friend or relative accompanies Personnel on a trip, it is the responsibility of the Personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request.

The expense reimbursement form is available on the server (see attached below).

Arts Council Silicon Valley					
Expense Reimbursement / Check Request					
For Employees of ACSV			For Non Employees of ACSV		
Name:			Name		
Date:			SS# or Tax ID		
			Address		
			City/State/Zip		
			Telephone #		
Please explain nature of reimbursement request					Amount requested
Program:					
Mileage	Mileage Rate 2009		0.55		
Date	Purpose		Destination		Transportation Cost
Parking					
Date	Purpose				
					Amount requested
Total amount requested with this submission:					
Requestor's Signature	Date		Supervisor's Signature	Date	
Please attach an original receipt/invoice					
Please complete this form, including the nature and purpose of the expenditure, attach an original receipt and put in Finance box. All requests must have the signature of the person asking for funds and a supervisor signature, verifying expenditure.					
For travel expenditures, please indicate purpose and destination of the travel. Feel free to add additional pages, if needed. Mileage will be reimbursed at the Federal rate.					
Hotel accommodations, on business trip, will be reimbursed for usual and acceptable rates only.					
Expense Report submitted after 4 weeks of incurring the expense, will not be reimbursed. If your request is not properly completed, missing receipts, documents or signature, it will be put back in your box for completion. This may delay your reimbursement.					