

PCD Expense and Travel Reimbursement Policy

Who must submit Expense Reimbursement Requests?

All employees, consultants and volunteers seeking reimbursement for expenses incurred in support of the District must submit an Expense Reimbursement Request form, complying with this Policy.

What is the process for submitting Expense Reimbursement Requests?

Submit Expense Reimbursement Requests using the form currently in use by the District, and available from the District Office. The District Administrator may accept an Expense Reimbursement Request submitted via other means on an exception basis. Receipts for all expenses other than mileage and tolls must be submitted along with the form.

Employee and Consultant Expense Reimbursement Requests

Employees with supervisors submit their Expense Reimbursement Requests to the supervisor.

Consultants submit their Expense Reimbursement Requests to their supervisor.

After review and approval, the supervisor submits the Expense Reimbursement Request to the District Administrator.

Employees reporting to the Board submit their Expense Reimbursement Request to the District Administrator who reviews the report, signifies that the expense report complies with this policy (or notes any reservations about the report), then sends a copy of the report to the Treasurer for review and approval.

If the Treasurer is unable to review the Expense Report in a timely manner, the President or other designated Board member will review and approve the report.

Volunteer Expense Reimbursement Requests

Volunteers submit reimbursement requests to the Chair or Treasurer of the Committee or Team for whom the expenses were incurred.

After review and approval, the Committee Chair or Treasurer submits the Expense Reimbursement Request to the District Administrator.

Reimbursement requests submitted by Committee Chairs, members of committees that have no chairs, and Consultant Team Leaders submit their Expense Reimbursement Request form to the District Executive for review and approval.

District Administrator Responsibilities

The District Administrator reviews the reimbursement requests, determines that the math is correct, that expenses are in accordance with District Policy and that all required receipts are attached.

The District Administrator writes and mails reimbursement checks in a timely manner for all expense reimbursement requests that have been properly submitted, reviewed and approved. When a

congregation is expected to pay for any portion of the expense, that invoice must be submitted to the congregation before the reimbursement check is issued.

Miscellaneous Items Related to Expense Reimbursement Requests

Expense Reimbursement Requests are due within 60 days of the date of the expense. Expense reports not submitted within 90 days of the date of the expense will be paid only if submitted with an explanation for the late submission of the report. The Treasurer must approve late reimbursement requests.

The PCD Expense Reimbursement Request form must have an appropriate level of detail to show that the expenses are reasonable and appropriate and that the reimbursement request was submitted in a timely manner. The Expense Reimbursement Request form must be filled out completely, signed, and dated.

All expenses charged to a PCD credit card must be accounted for by receipts detailing the nature of the expense. Charges made without the supporting documentation may become the responsibility of the employee, as determined by the Treasurer. The District Administrator is responsible for reconciling each monthly bill and ensuring that all charges are accounted for.

Employees, consultants and committee chairs are responsible for planning cost effective travel, making arrangements and reservations, seeking appropriately priced meals and lodging, taking advantage of available discounts, and keeping expenses within budget or requesting changes to the budget if necessary.

Reimbursement for the use of a personal vehicle:

PCD will reimburse employees, consultants, and volunteers for their work-related mileage expenses at the rate approved by the IRS at the time of travel. See Table 2 for the current mileage reimbursement rate.

Reimbursement for meal and lodging:

1. The following rate policy is used for reimbursing the travel expenses of employees, consultants and volunteers.

Persons on travel status for more than one 24-hour period may claim a fractional part of a period of more than 24 hours. Consult Table 1 to determine the reimbursement allowance. Receipts must be submitted for all lodging expenses.

2. Lodging:

Reimbursement for actual lodging expenses exceeding the above amounts may be allowed with the advance written approval of the PCD District Executive or his or her designee. Receipts are required.

3. Meal/Supplemental Expenses: With receipts, the traveler will be reimbursed actual amounts spent up to the maximum shown in Table 4. Expenses for alcoholic beverages are the responsibility of the traveler and will not be reimbursed.
 - a. Overnight or out-of-state travel will be reimbursed only if the travel was approved in advance by the District Executive or responsible Committee Chair. Travelers may be reimbursed for actual lodging expenses, supported by a receipt, and may be reimbursed for meals and supplemental expenses for each 24-hour period computed at the rates listed in Table 4. Overnight

accommodations will be reimbursed only when the work either (1) extends beyond one day, or (2) would require leaving home before 6:00 am, or returning after 10:00 pm and have the prior approval of the District Executive or responsible Committee Chair.

- b. In computing allowances for continuous periods of travel of less than 24 hours, consult Table 1 of this policy.
 - c. Meal expenses will be reimbursed for travel not involving an overnight stay, only when expenses are incurred at least 60 miles (one-way distance) from home or office, whichever is appropriate and meet the other requirements specified in Table 1, below.
4. The traveler must submit receipts for parking; taxi, airline, bus, or rail tickets; car rental; or any other travel receipts pertaining to each trip as substantiation for reimbursement. Reimbursement may be requested for commercial carrier fares; private car mileage; parking fees; taxi, bus, or streetcar fares and auto rental fees when substantiated by a receipt. Auto rentals require the prior approval of the District Executive or responsible Committee Chair.
 5. The traveler is required to furnish details surrounding each period of travel. Travel detail may include, but not be limited to purpose of travel, departure and return times, destination points, miles driven, mode of transportation, etc.

Table 1 - Travel Reimbursement Guide

Length of travel period	This condition exists...	Allowable Meal(s)
Less than 24 hours	Travel begins at 6:00 a.m. or earlier and continues until 9:00 a.m. or later.	Breakfast
Less than 24 hours	Travel period begins prior to or at 5:00 p.m. and continues beyond 8:00 p.m.	Dinner
24 hours	Travel period is a full 24-hour period determined by the time that the travel period begins and ends.	Breakfast, lunch and dinner
Last fractional part of more than 24 hours	Travel period is more than 24 hours and traveler returns at or after 8:00 a.m.	Breakfast
	Travel period is more than 24 hours and traveler returns at or after 2:00 p.m.	Lunch
	Travel period is more than 24 hours and traveler returns at or after 8:00 p.m.	Dinner

Telephones

Long distance telephone calls, telegraph charges, and/or fax charges are reimbursable if they are related to District business. Long distance charges over \$5 must have proof of payment (hotel bill, telephone bill, etc.) in addition to date, place, and party called. People submitting telephone bills for reimbursement are expected to use low cost telephone services, preferably ones that cost less than \$.05 per minute. PCD limits the amount it will reimburse for telephone calls to \$.10 per minute.

Reimbursement Rates

The material below this line is explanatory, and not part of the policy. This information may be changed as appropriate without requiring review of the policy.

For calendar year 2006

Table 2 - Mileage Reimbursement Rates for 2006

Who is claiming?	Mileage Reimbursement Rate
Staff and consultants	44.5 cents per mile
Volunteers	14 cents per mile

Table 3 - Maximum Lodging Reimbursement Rates

Travel Location / Area	Maximum Reimbursement Rate
California (excluding the counties identified below)	\$125.00 plus tax
Counties of Los Angeles and San Diego	\$125.00 plus tax
Counties of Alameda, San Francisco, San Mateo, and Santa Clara.	\$155.00 plus tax

Table 4 - Meal and Expense Reimbursement Rates

Meal / Expense	Reimbursement Rate
Breakfast	8.00
Lunch	12.00
Dinner	24.00
Maximum meal expense per day	44.00
Incidental (tips, etc.)	6.00
No receipts are required for tips.	