

Travel Expense Policy

North Carolina Annual Conference of The United Methodist Church Travel Expense Policy

Expenses incurred due to travel on behalf of the North Carolina Conference of The United Methodist Church may be reimbursed. All persons who are entitled to travel and other expense reimbursements must complete an expense reimbursement form on a regular basis. Each form should include detailed explanations of trip expenses and mileage. Receipts for all expenses exceeding \$10.00 must be attached to the report. According to IRS regulations, reimbursed expenses which are inadequately or un-documented may be considered additional compensation and thus taxable to the recipient.

1. Who May Request Travel Reimbursement

Any Conference employee or member of a Commission, Board, or agency who has traveled for a required Conference purpose may request travel reimbursement. Such amounts must be reasonable. Expenses relating to commuting will not be reimbursed.

2. Information and Documentation Requirements

Airlines

Receipt from airline must be provided. Electronic tickets may be documented with the emailed receipt from the airline company. Air travel insurance is not a reimbursable expense.

Auto Expenses

Includes parking fees, tolls, car rental (see below), taxicab, shuttles and other expense incurred in ground transportation; all of which are eligible to be reimbursed. Actual expenses for operating or maintenance expenses for personal vehicles may be reimbursed in lieu of standard mileage rates when properly allocated between business and personal miles as documented with odometer readings. No police or court fines or tickets for parking violations will be reimbursed.

Car Rental

Rental cars are reimbursable where common carriers are not available or feasible due to scheduling needs, or actual rental cost including gas and other charges are less than the standard mileage rate or common carrier cost.

Dates of Travel

The expense report should clearly indicate the dates of travel for each trip.

Incidentals

Tips for baggage handling, porters, bellhops, restaurant service, business telephone charges are reimbursable. Incidentals should not exceed \$5.00 per day.

Lodging

Lodging should be obtained at the most reasonable rate available for the location. A copy of the bill should be submitted with the expense report. Actual cost will be reimbursed when a copy of the bill is submitted. A per diem rate may be reimbursed in lieu of actual cost as stated below. Entertainment expenses are not reimbursable.

Meals

Meals are reimbursable when travel begins prior to or ends after the normal meal time. Reimbursement will not be made for alcoholic beverages. Generally, meals should not exceed \$25.00 per day. Also see Per Diem below. The maximum daily meal allowance begins when you leave your office. The trip ends when you arrive back at your office but excludes personal travel during the total trip.

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Mileage

Miles traveled on Conference business will be reimbursed at the appropriate rate approved by the Internal Revenue Service. Total miles per trip should be itemized for each day reported. Mileage to be reimbursed is the round trip miles from the primary office location unless the trip originates from home in a different city in which case the mileage to be reimbursed is the lesser of the round trip miles from the primary office location or the home location. Odometer readings are not required but may be reported. Commuting miles and miles incurred for personal business en route for Conference business are not reimbursable.

A group mileage report may be completed for committee meetings where there are no other expenses which require receipts to be attached to the report. Any expense reimbursement requiring a receipt must be reported separately by individuals on the Standard Monthly Travel Report.

Per Diem

Actual cost for lodging and meals will be reimbursed as documented by receipts. As a general rule, total actual cost should not exceed the appropriate CONUS rate as documented for each destination by the Internal Revenue Service unless the board, committee or agency responsible for the event determines travel arrangements and less expensive options are not readily available. Generally in Raleigh, North Carolina, the total CONUS daily rate is \$157.00 which includes \$91 for lodging and \$66 for meals and incidentals. The meals and incidental rate for the first and last day of travel is 75% of the meals and entertainment rate, therefore being \$49.50. Per diems at the CONUS daily rate may be pre-approved under special circumstances but are discouraged. Expenses above the guidelines herein stated shall be the personal responsibility of each individual.

Purpose:

The business purpose of each trip must be clearly documented on the travel expense report. Confidential information need not be disclosed but should be maintained in a personal log or diary for your own records. Group meal receipts must document all individuals included in the expense.

Receipts

Receipts must be submitted for all expenses exceeding \$10.00. The receipt should report individual items purchased. The original detailed receipts and the credit card authorization receipt showing the partial card number and any tip amounts must accompany any requisition submitted for expenses paid by credit card. Please submit original receipts only. If costs are being shared by another organization and receipts are required for that entity, a copy of the shared items and corresponding expense report submitted to the second organization may be submitted.

Registration Fees

Evidence of fees paid must be submitted.

Spouse and Dependent Expenses:

Spousal and/or dependent travel expenses will only be reimbursed in situations where their presence is required by the Conference on Conference business. To avoid any perception that personal expenses are being reimbursed, Board minutes or other written documentation should document a spouse and/or dependent's required presence.

3. Who May Approve Expense Reports

The Executive Director may approve travel reimbursement requests of Directors. The Treasurer or Controller should approve reimbursement requests by the Executive Director or other cabinet members or advisors to the Bishop for payment. No individual may approve a reimbursement to themselves.

Group Mileage Reports may be approved by an officer of the committee, Executive Director, Assistant to the Bishop, Director, Controller or Treasurer. The individual approving the group travel should not be listed as a payee for travel on the same report.

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4. Timing of Check Requests and Processing

Forms for each month should be received in the Treasurer's Office as soon as possible after travel is completed. The Treasurer's Office should receive all expenses to be reimbursed—travel or otherwise—within 60 days of occurrence, and will NOT reimburse for current year expenses received after February 15th of each subsequent year, as this is the budget year closing date. Travel expense reimbursement requests will be processed in the normal processing schedule. Forms which are incomplete or improperly filled out may result in a delay in processing the check or may be returned for further information.

5. Travel and Expense Advances

Travel and other expense advances may be obtained with a check request form. The electronic form will be maintained on the website for completing on-line or electronic submission by email. All advances are owed to the originating department until a properly completed travel expense form is received by the Treasurer's Office. Advances are to be listed on the travel and other expense form and any remaining un-reimbursed expenses will be paid to the traveler. In the event that the advance exceeds the expenses, that balance should be remitted to the Treasurer's Office with the travel expense report. Any advances not subsequently supported by an expense report shall be reported to the appropriate director and will be reported as taxable income to the recipient.

Date Approved: March 5, 2003

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Date Revised: February 13, 2013 (Spousal Expense section)