

National Trust for Historic Preservation

TRAVEL POLICY

Version 2004

The attached travel policy and procedures are intended as a guide for employees who submit requests for reimbursements for business-related expenses. The responsibility to carefully observe these policies rests with the employee and the employee's supervisor who, by approving the travel forms, certifies their validity and conformity to National Trust policy.

These policies and procedures are necessary for proper authorization of expenditures, cost control and for effective reporting of financial data. Proper back-up documentation of such reports is required for verification and audit purposes.

As a general guideline travel, accommodations, entertainment and related expenses should be governed by what is reasonable and appropriate to the business purpose involved. The Trust does not require sacrifice of comfort and convenience on the part of its personnel; however, extravagant expenditures are not permitted.

Each request for reimbursement will be reviewed carefully to assure compliance to the following procedures. Reports that reflect errors, inadequate documentation or approval will be returned to the traveler. Therefore, please carefully review your report prior to submitting it to accounting.

Complete original documentation is required. Any attempt to alter documentation will be dealt with appropriately including dismissal of employment.

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** For link to per diem rates and all travel expense forms go to the Trust Intranet site. On the left hand side under “Quick Click” will be the bar “Travel Forms”.

I. MAKING TRAVEL ARRANGEMENTS

A. Air Travel

- i. Air travel should be obtained at the lowest air fare by the most direct routing.
- ii. Travelers should not specify the use of a particular airline in order to accumulate frequent flyer mileage unless rates on these airlines are consistent with the lowest direct fare routing.
- iii. All travelers will be booked in the lowest applicable class of service at the time of booking.
- iv. Travel reservations should be made in advance to take advantage of discount fares.
- v. Personal/Business Travel. When personal travel is combined with business travel, the traveler must reimburse the National trust for the personal portion of the trip. This amount will be determined at the time of ticketing, and must be reimbursed by personal check or taken as a credit on the expense report.
- vi. All tickets will be electronic tickets. Fees for paper tickets because of personal preference will not be reimbursed.
- vii. Changes in Travel Arrangements. When changes in travel plans require cancellation or revision of airline tickets, use the following guidelines:
 - a. Contact the travel agency as soon as possible. If changes are required after business hours, call the toll free 800 number provided by the travel agency.
 - b. Any changes made for a personal reason will be at the traveler's expense. To be reimbursed, all other changes for a business purpose must be necessary and reasonable.

- c. Cancellations/Refunds/Unused Tickets
Call the travel agency for cancellations, refunds or unused tickets. Some tickets are nonrefundable but may be applied to future travel. It is the travelers responsibility to keep track of cancelled, refunded or unused tickets.

viii. **The original passenger receipt or e-ticket receipt along with proof of the form of payment must be attached to the Travel Expense Report.**

ix. Frequent flyer mileage awards which are accumulated on National Trust business may be used for the employee's benefit; therefore, upgrades to First Class will be at the employee's expense. The Trust encourages the use of frequent flyer miles for business purposes and will reimburse the traveler one half of the lowest applicable fare in cash at the time the expense report is submitted. This amount will be reported to the IRS on the employee's W-2 Form for tax purposes.

x. Every ticket charged to the Trust's credit card or to your Trust MBNA credit card includes at least \$150,000.00 worth of travel accident insurance, so it is not necessary to purchase additional insurance.

xi. It is the responsibility of the traveler to reconfirm the flight 24 hours before departure.

B. RAIL TRAVEL. The same guidelines for air travel apply to rail travel with the following additional stipulations:

i. All train reservations are booked in economy class
ii. Sleeping accommodations, when necessary, are limited to a roomette or equivalent.

iii. If the price of a train ticket exceeds the price of an airline ticket for the same destination, prior approval must be obtained from the traveler's supervisor.

iv. All seats on Acela/Metroliner trains are reserved, and reservations must be made in advance. If changing a confirmed Acela/Metroliner ticket, you must have your ticket revalidated at the train station ticket counter or reissued by the travel agent. All unreserved train tickets are good on any unreserved train and you need not have the ticket revalidated or reissued.

v. Return unused paper train tickets to the travel agency for a refund.

C. USE OF RENTAL CARS. The Trust presently has corporate accounts with Avis and Thrifty and arrangements for rental cars may be made through the travel agency, with the car rental agency or online.

i. Rental Car Insurance Coverage. The Trust's insurance policy provides liability (referred to as CDW – collision damage waiver) and physical damage coverage for hired cars. Consequently, you can waive these two coverages when renting a car. A hired car does not include any auto that is leased, rented or borrowed from any employee. The policy territory covered is the United States and its territories and possessions and Canada.

ii. The Trust has direct billing arrangements with Avis and Thrifty. **Direct billing can only occur by reserving through the Trust's designated travel agency – Omega World Travel.**

iii. Compact cars are reserved unless larger cars are required for specific business needs of the traveler. Luxury cars, sports cars, convertibles and SUV's should not be used unless the cost is equivalent to that of a compact car.

iv. As you arrive to pick up the car, inquire as to the lowest available rates to assure that you are offered the lowest rates.

v. Check the car before driving it off the lot for dents, scratches, etc. If they exist, be sure that the agent makes a notation on your rental agreement as you may be liable for the damages upon returning the car.

vi. The employee is responsible for any **parking tickets or traffic violations** while renting the car.

vii. Most car rental agencies charge a one way drop fee or a high daily rate and mileage fee when the car is picked up at one location and dropped at another. Please try to avoid this in your travel plans as the fees can be very high.

viii. The traveler should try to refill the gas tank before returning the car as car rental agencies charge almost twice the going pump rate for refueling.

ix. **The traveler's copy of the rental agreement must be attached to the Travel Expense Report form along with proof of payment that the cost was charged to the traveler's personal credit card or directly billed to the National Trust.**

x. You may use other car rental companies and pay with a personal credit card as long as the rates are competitive with Avis and Thrifty.

xi. If transporting people other than National Trust staff, it is advisable to purchase personal accident, personal effects and additional liability insurance offered by the car rental company.

xii. When personal use of a rental car is combined with business travel, the employee must reimburse the National Trust for the personal portion. This must be reported on the Travel Expense Report form and paid by check or taken as a credit against expenses.

D. USE OF PERSONAL CAR FOR BUSINESS TRAVEL.

i. The current reimbursement rate for the use of a privately owned automobile for official business is \$.36 per mile. The odometer readings and the number of miles must be reported on the Travel Expense Form. There is no extra reimbursement for gas, insurance etc. – the mileage rate covers all costs.

ii. The Trust is not liable for any property damage to the employee's vehicle when using a personal car on Trust business.

E. LODGING. The guidelines listed below should be followed when you make lodging arrangements. (See the per diem rate listing on the Intranet site for allowable lodging amounts per location.)

i. Lodging arrangements should be made in moderately priced rooms at reasonable, respectable and convenient facilities. Suite or luxury accommodations cannot be reimbursed unless previously approved or unless other rooms are unavailable.

ii. When rooms are guaranteed for late arrival, it is the employee's responsibility to cancel the reservations by the stated cancellation deadline. If not, one night's room cost is charged as a no show. When calling to make the cancellation, it is important to obtain the cancellation number and the name of the agent or hotel clerk.

iii. The original lodging invoice, credit card or cash receipt is required and must be attached to the Travel Expense Form. Any copies must be accompanied by an explanatory note as to why the original was not attached.

iv. Personal room and guest services (laundry etc, personal phone calls) and personal entertainment charges are not reimbursable expenses. These expenses should be paid for with personal funds before checking out or deducted from the hotel bill when submitting the expense report..

v. If a spouse/domestic partner/child travels with an employee on a business trip, only the single occupancy room rate will be reimbursed unless there was a clear business purpose.

II. TRAVEL ADVANCES – Travel advances are available to staff traveling on behalf of the National Trust to assist with incidental costs of the trip which are not charged by a credit card. The following policies relate to travel advances.

A. The minimum amount for a travel advance is \$100.00, and the maximum amount may not exceed the total estimated cost of the trip. Your request for an advance must be received by the Finance Office at least seven (7) working days prior to your departure.
Reminder - Checks and direct deposits are generated on Wednesdays.

B. The Request for Travel Authorization and Travel Advance form must be properly completed and approved by the appropriate program manager or vice president. Incomplete forms will be returned, and this may result in missing the check run prior to your departure.

C. Advances will be issued for specific, current travel. An accounting for expenses relating to each trip is due upon return and is overdue 30 days from the date of departure.

D. Carrying any balance forward to your next trip is not allowed. Any unused portion of the travel advance must be returned to the Trust at the time of your accounting for the trip. Separate requests for an advance must be submitted for each trip. If there is an unused portion or balance due to the Trust from the travel advance, a personal check payable to the National Trust must be returned with the expense report. If expenses equal the advance, a report is still necessary in order to clear the advance and record the expenditures to the appropriate program.

E. Failure to submit an accounting for your advance and for trip expenses within the 30 day period will result in future requests for advances not being honored and all payments to the traveler will be placed on hold. If an expense report with appropriate documentation is not received within 60 (sixty) days from the date the advance is issued, the National Trust is authorized to deduct from the traveler's pay an amount up to or equal to the amount of money advanced.

III. EXPENSE REPORTING

A. Travel Expense Report

The Travel Expense Report form should be used for expenses related to trips made on behalf of the National

Trust. The report provides for various categories of expenses, a section for travel advances, any balance due to the Trust or an amount due to the traveler. The Forms are available on the National Trust intranet site under “Travel Expense” and can be completed and totaled online.

1. Original receipts are required for all expenditures. This policy will be strictly enforced. Copies of receipts will not be accepted. Original credit card receipts, copies of the front and back of cancelled checks, cash book receipts, cash register or cash sales slips are acceptable receipts. If a receipt is unavailable, the traveler should provide a statement detailing the expenditure and explaining the reason for not including a receipt.
2. Alterations to receipts will be dealt with severely, and will result in termination of employment with the National Trust.
3. The Travel Expense reports must be approved by the traveler’s supervisor or vice president.
IMPORTANT – The Travel Expense Report must have the traveler’s vendor number and the correct account codes to which the travel expenses are to be charged. The report will be returned to the traveler if this information is not provided.
4. Reports which reflect errors, inadequate documentation or approval will be returned to the traveler.

B. PER DIEM (see “Link to Per Diem rates” at the NT intranet site and there is also a link on the Travel Expense Form)

Per diem refers to a fixed allowance for lodging, meals and incidental expenses related to official business travel. The

Trust uses a lodging plus meal per diem system of reimbursement that is determined by a geographical location.

1. The calculation of allowable per diem is based on the per diem rates issued by the U. S. General Services Administration.

2. Calculation of Per Diem

a. The maximum allowance for lodging expenses, including taxes, is shown by geographical location. Once on the website, click on the appropriate state to find the per diem rates for each location. If you do not find the needed location, per diem is then based on the lowest amount allowed for that state/territory/country. If lodging charges exceed the maximum allowable rate due to special circumstances (i.e. attending a meeting or conference at a prearranged hotel or costs have escalated for a short period of time due to special events, conventions or natural disasters), an explanation is required and should be attached to the expense report with the supervisor's approval.

b. The meal per diem rate is based on a calendar day – that is the 24-hour period from one midnight to the next midnight. A calendar day is divided into 4 quarters – midnight to 6AM, 6AM to 12 Noon, 12 Noon to 6PM, 6PM to midnight.

12am-6am/6am-12Noon/ 12Noon-6pm/6pm-12am

Divide the total amount of daily per diem allowed by 4.

Determine in which quarter you departed and in which quarter you returned. All full days in between are allowed full per diem and considered 4 quarters per day. Multiply the number of quarters you were on official travel by the allowed quarterly per diem rate to find the total allowed per diem.

Example: You depart on Monday from your home at 830am. You are on official travel Tues. and Wed. You return home at 1130am on Thurs. You find the allowable meal per diem for your location is \$47. Divide \$47 by 4 to find you are allowed \$11.75 per quarter.

Monday – on official business for 3 quarters
Tuesday – on official business for 4 quarters
Wednesday – on official business for 4 quarters
Thursday – on official business for 2 quarters
This is a total of 13 quarters at \$11.75 per quarter for a total allowed per diem of \$152.75.

Reminder – You are only allowed per diem for the time you are on official business from the time you leave your home to the time you return to your home.

c. No meal per diem will be allowed for travel which is required within a 10 mile radius of your daily work place.

d. Full meal per diem rates will be allowed for travel which requires twelve hours or longer based on the four quarters in a calendar day.

C. Business Entertainment Expenses

The National Trust's Personnel Guide states, "Since National Trust funds are obtained largely through public support and member donations, it is essential that employees exercise good judgment in making business entertainment expenditures." To obtain reimbursement for authorized business entertainment expenditures, the employee and supervisor must certify that the expenditures were reasonable and necessary to the efficient performance of official National Trust business and that they are within the program's approved budget allocation for such purposes.

1. The following guidelines should be followed in requesting business entertainment reimbursements.

- a. Business meals and entertainment are not for personal or social purposes. They are allowed for the purpose of conducting Trust business only.
- b. Business meals with other Trust employees are reimbursable only when non-Trust employees are present.
- c. In order for the expenses of any spouse to be reimbursed, the Expense Report must show there was a clear business purpose rather than a personal or social one for incurring such expenses.
- d. Expenses which are considered by the Finance Office to be lavish or extravagant will be reviewed carefully and may not be reimbursed.

2. The Business Entertainment Expense Form should be used for these expenses and must include the following information.

- a. Original receipt with cost (including tax and tips), date, name of business establishment and location. Alterations to receipts will be dealt with severely and will result in termination of employment with the National Trust.
- b. Nature and business purpose of entertainment.
- c. Names, titles and business relationships of all personal attending.
- d. When business entertainment occurs during a business trip, the appropriate amount of per diem allocated to the meal must be deducted from the total amount of per diem. You cannot claim both business entertainment and per diem. For the meal rates allowed for various localities, go to the “Link to

Per Diem Rates” at the NT intranet site, click on the link, and on the page with the map, click on the link that says “M and IE Breakdown”. There you will find how much you are allowed for breakfast, lunch and dinner in the various per diem categories. For instance, in Denver you are allowed \$47 per diem. On the M and IE breakdown table, you will see how much you are allowed for each meal.

D. The Request for Reimbursement for Local Out-Of-Pocket expenses form is to be used for local travel Expenses such as the use of a private vehicle on official business, subway fares and local cab fares related to official business