



# Poarch Band of Creek Indians

## Travel & Business Expense Policy



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## Policy Statement

The Poarch Band of Creek Indians (“PBCI”) recognizes that employee travel is an inherent part of doing business and fulfilling the mission of the Tribe. The purpose of this policy is to establish fair and reasonable guidelines to reimburse employees for expenses incurred while traveling on properly authorized and approved PBCI business. An underlying principle of this policy is that travelers should neither gain nor lose personal funds as the result of business travel on behalf of PBCI.

Because it is not possible to include all possible travel scenarios in this policy, employees are expected to travel in accordance within the guidelines and spirit of this policy and use good business judgement where policies and guidelines are not clear or address a specific situation. Employees are expected to provide supporting documentation for the expenditure funds, regardless of the funding source and use PBCI travel management tools for the booking and reporting of travel related expenditures.

Non-compliance with this policy may result in delayed/non-reimbursement, revocation of PBCI credit card privileges and/or disciplinary action up to and including termination of employment.



## Who is affected by this Policy and Responsibilities

This policy affects all employees seeking reimbursement or using a PBCI credit card for travel related business expenses. All travelers are expected to exercise good judgement and ensure all expenditures are reasonable, necessary and allowable under the guidelines of this policy. All employees in a supervisory capacity are responsible and accountable for the implementation of and adherence to this policy.

Exceptions to this policy require written approval of the Chief Financial Officer.

### Employee Responsibilities

The individual requesting reimbursement of personal funds or incurring expenses on a PBCI credit card bears the responsibility for:

- Ensuring the travel is properly approved and authorized prior to incurring actual expense.
- Verifying that all travel related expenses are valid, allowable and conform to this policy and/or any federal sponsoring agency. While the responsibility for preparing an expense report may be delegated to another employee, the individual incurring the expense is fully accountable and responsible for the expenditure.
- Attesting that expenses submitted for reimbursement have not been previously paid through a prior submitted expense report, cash advance, or by an outside agency.
- Submitting an expense report of all travel related expenses via the Concur system within 5 business days of incurrence/payment of the business expense or, if travel-related, from the return date.



## **Expense Delegate Responsibilities**

An Expense Delegate is defined in the Concur system as an individual authorized to prepare expense reports on behalf of the individual incurring travel expenditures. The Expense Delegate is responsible for:

- Preparing or assisting in the creation and preparation of expense reports within the Concur system.
- Attaching necessary receipts and supporting documentation to the expense report.
- Notifying the individual that the expense report is ready for review and submission.

## **Expense Report Approver (ERA) Responsibilities**

An Expense Report Approver (ERA) is defined in the Concur system as an individual authorized to approve travel expenditures of others. An ERA is responsible for:

- Reviewing expense reports and receipts to verify that all expenses are allowable, reasonable, within the normal course of business, and are adequately documented.
- Requesting further documentation or explanation of expenses that appear to be excessive or unusual in relation to the nature of the expense. Explanation of such expenditures must be included within the expense report.
- Approving or Approve and Forward (if outside of financial purview) the expense report in the Concur system, thereby attesting to the appropriateness of expenditures.



### ***Travel Assistant/Arranger Responsibilities***

A Travel Assistant/Arranger is an employee with an active Concur profile authorized to book travel reservations (airfare, hotel, and car rental) on behalf of another employee. The Travel Assistant/Arranger is responsible for booking of travel that is compliant with these policy guidelines.

### ***Federal Accounting Responsibilities***

Travel using federal grant or contract funding is subject to the provisions of 2 CFR Part 200.474. In certain cases, requirements of a federal granting agency may be more restrictive than those outlined in 2 CFR Part 200.474. Federal Accounting is responsible pre-approval of travel using federal funds to ensure planned expenditures meet the appropriate guidelines. Federal Accounting is also responsible for reviewing expense reports prior to processing the payment/reimbursement to verify that expenditures are allowable, properly documented and meet the appropriate granting agency criteria.

### ***Tribal Government Accounting Responsibilities***

Final review and processing of all travel expense reports that do not fall under the purview of Federal Accounting is the responsibility of Tribal Government Accounting. Tribal Government Accounting is responsible for reviewing these expense reports prior to processing verify that:

- All reported expenses are reasonable, allowable and within policy guidelines.
- Information on the expense report is supported by appropriate documentation in accordance with this policy.
- Expenses conform to requirements imposed by this policy.
- Expenses have been reviewed and approved by the appropriate Expense Report Approver.



### *Elected Official Exemption*

Due to the unique requirements of the Tribal Chair and Tribal Council in conducting business on behalf Tribe, elected officials are exempt from the provisions of this policy regarding air travel and other business expenses on a case by case basis. Elected officials are still subject to the documentation requirements of this policy and are expected to use good business judgement for travel and entertainment expenditures.



## Definitions

### **2 CFR § 200.474**

Section of the Code of Federal Regulations that defines allowable travel costs that may be charged to Federal grants and programs, including the indirect cost pool.

### **Appropriate**

An expense that is suitable or fitting for a particular valid business purpose.

### **Allowable Expense**

A necessary, reasonable, and appropriate expense incurred for the primary benefit of PBCI business.

### **Business Travel**

Travel for the purpose of conducting business for the sole benefit of PBCI.

### **Concur**

PBCI's online booking and expense reporting system for all employee reimbursements.

### **Corporate Travel Planners (CTP)**

PBCI's travel management company issues airline tickets, guarantees hotel and car reservations, assists with changing travel reservations, and support our travelers with 24-hour assistance.

*CTP and Concur are two separate entities that work together. CTP Travel processes all Concur online travel reservations.*





### **Expense Delegate**

An Expense Delegate is an individual authorized to prepare expense reports on behalf of the individual incurring travel expenditures.

### **Expense Report Approver**

An Expense Report Approver is an individual authorized to approve travel expenditures of others.

### **Incidental Expenses**

Fees and tips given to porters, baggage carriers or hotel staff.

### **Necessary Expense**

Minimum purchase or service required to achieve a particular business objective.

### **Notation**

Written or typed information that is required on the receipt, expense reimbursement form, or other document.

### **Per Diem**

A per diem is an allowance determined by the U.S. Government to cover meals and incidentals while traveling for business purposes. Per Diem amounts are published by the General Services Administration ("GSA") and are specific to major cities. Current per diem rates can be found at [www.gsa.gov/travel/plan-book/per-diem-rates](http://www.gsa.gov/travel/plan-book/per-diem-rates).

### **Ordinary**

An expense incurred in the normal course of conducting business.

### **Original Receipt**

The original merchant receipt or invoice issued by the supplier or service provider to document and substantiate the business transaction. A digital



image of the original receipt is allowable provided it is legible and the paper receipt is destroyed.

### **Receipt Documentation**

An itemized merchant receipt issued by the supplier to substantiate the business transaction including proof of payment. If a receipt is not available or does not contain adequate information, a cancelled check, credit card statement, or paid notice is acceptable.

### **Reasonable**

An expense that is ordinary and reflects a prudent decision to incur the expense on behalf of PBCI business (i.e., the expense is not extreme or excessive).

### **Unallowable Expense**

Travel related expenses specifically deemed unallowable by 2 CFR Part 200 or other expenses that have been deemed not essential to PBCI business that are not reimbursable. See list of [Unallowable Expense](#) in section.



## General Travel Policies

### 1. Travel Authorization

All Travel must have written or electronic authorization prior to incurring any travel expense. Travelers are responsible for:

- Ensuring appropriate approval to travel prior to committing PBCI funds or incurring expenses
- Coordinating with the appropriate division or department to ensure that funds are available to pay for travel

### 2. Funding Sources

PBCI travelers are responsible for understanding and adhering to specific restrictions that may be required by a funding agency. These restrictions supersede any restrictions outlined in this policy.

### 3. Cash Advances

Travelers may receive a cash advance limited to the estimated per diem and personal mileage reimbursement only. Employees receiving a cash advance may not charge any meals associated with the travel to a PBCI credit card.

### 4. Personal Credit Cards

Travelers may elect to use their personal credit cards and receive reimbursement in lieu of using a PBCI credit card in order to receive reward points or miles. All charges for a business trip must be charged to only one card (i.e. charges should not be intermingled between a personal card and a PBCI card). Charges for membership in rewards programs including annual credit card fees are the responsibility of the employee.

### 5. Passports and Visas

Expenses related to visas and passports required for business travel are allowable expenses.



## **6. TSA Pre-Check Expenses**

Individuals who travel frequently may be reimbursed for application fees and expenses related TSA Pre-Check.

## **7. Vaccinations**

Expenses for vaccinations required for business travel are allowable expenses. Travelers are strongly encouraged to obtain vaccinations through the PBCI Health Clinic.

## **8. Emergency Contacts**

All travelers are expected to complete and maintain their profile information, including mobile telephone numbers and contact details, within the Concur Travel and Expense system.

## **9. Accidents, Thefts, and Other Safety Issues**

Accidents, thefts and other crimes while traveling on PBCI business must be reported immediately to proper authorities, consistent with local/state laws. In addition, report issues to the PBCI Public Safety Director and to your immediate supervisor as soon as possible.

## **10. Exceptions to Travel Policy**

There may be unique and valid business needs which require exception to the travel policy. Exceptions must meet a valid business need and not simply a traveler preference. All exceptions and must be approved in writing by the employee's chain of command and the Chief Financial Officer prior to incurring the expense. Documentation of approval for any exceptions must be included in the expense report documentation.

## **11. Travel Reimbursed by an Outside Entity**

When travel is paid for by PBCI, but will be reimbursed to by an outside entity, the traveler is responsible for completing a business travel expense report and indicating that the expense will be reimbursed by an outside



entity. In these cases, the department is responsible for billing the outside entity and for ensuring the appropriate funds are received.

## **12. “In Lieu of” and “Tradeoff” Expenditures**

Submission of "in lieu of" and "tradeoff" expenses is not allowed. Expenses above the guidelines prescribed by this policy will not be allowed even if the cost is equal to or less than a different hypothetical cost, e.g. two colleagues traveling together are not permitted to rent a luxury vehicle on the basis that two individual compact car rentals would be equally or more expensive.

## **13. Business Travel Accident Insurance**

While traveling on PBCI business, employees are covered by the PBCI's business accident insurance policies. Commuting to and from work is not covered. If a claim is incurred while traveling on PBCI business, all necessary documentation must be provided to the PBCI Legal Department after the incident.

## **14. Tip Guidelines**

The following are considered reasonable and appropriate expenses for travelers electing the actual reimbursement method:

- Skycap - \$2 per bag (receipt not required)
- Bellhops, etc. - \$2 per bag upon check-in/check-out (receipt not required)
- Maid service - Up to \$2 per day (receipt not required)
- Meals - 15% to 18%
- Taxis – 15% to 18%



## Travel Planning and Reservations Policies

### 1. Travel Authorization

All travel must have written or electronic authorization prior to incurring any travel expense. Travelers are responsible for:

- Ensuring appropriate approval to travel prior to committing PBCI funds or incurring expenses.
- Coordinating with appropriate division or department to ensure that funds are available to pay for travel.
- Understanding and adhering to specific travel guidelines required by the applicable funding source, agency, sponsor or other outside group paying for the travel. These guidelines may be more restrictive than the Travel & Business Expense Policy.

### 2. Travel Arrangements

All travel arrangements should preferably be made through the Concur Travel online booking tool. If travel cannot be booked using the online tool, travelers may call PBCI's travel management company, Corporate Travel Planners. 1-877-630-1228

### 3. Reservation Timing

Travel planning should be completed as far in advance as possible, ideally 30 days or more. Advance travel planning is key to obtaining the lowest airfares and securing first choice flight times and room accommodations.

### 4. Frequent Flyer/Guest/Reward Points

Travelers may keep all rewards related to travel (e.g., Delta Sky Miles, Marriot Rewards, etc.). Enrollment fees for these programs are a personal expense and are not allowable. Travelers will not be reimbursed for the value of any personal points used for business travel.



## **5. Itinerary**

Fees associated with changes, provided there is a valid business reason, are allowable. The reason for the itinerary change must be clearly documented in the expense report.

## **Air Travel Policies**

### **1. Reservations and Booking**

The Concur online booking tool is the preferred method for booking travel reservations. Travelers may also contact PBCI's travel agency, CTP, directly for assistance with complex itineraries or in instances where reservations cannot be made using the online booking tool. Employees are expected to utilize this tool as much as possible.

### **2. Method of Payment**

All airfare booked utilizing the Concur online booking tool or through PBCI's travel agency, CTP, can be purchased using a personal credit card or the traveler's PBCI issued credit card at the time of ticketing. Travelers must use the same method of payment for all expenses associated with a trip.

### **3. Fares/Ticket Types**

Non-refundable fares should be booked in the majority of cases. Change fees on non-refundable tickets are an allowable business expense. Reason for the change must be clearly documented in the expense report.

### **4. Class of Service**

Travelers must purchase the lowest available economy class airfare that meets the needs of the business trip. Travelers may upgrade the class of service as a personal expense or by using their "frequent flyer" miles or points. Costs associated with these upgrades are not an allowable business expense.



## **5. Trip Insurance**

Trip cancellation insurance is generally not an allowable expense except in special circumstances, such as group travel.

## **6. Changes, Cancellations, and Unused Tickets**

When travel plans must be changed due to unforeseen circumstances, the traveler is responsible for notifying CTP. CTP monitors unused tickets that may be used for future air travel.

Changes to an airline ticket for business reasons or circumstances beyond the traveler's control are allowable expenses. For tickets purchased using federal funds, contact Federal Accounting to determine if the penalty may be charged to the grant or contract.

## **7. Unused tickets cannot be used for personal travel.**

### **Airline Clubs**

Airline club membership is not an allowable business expense.

## **8. Baggage Fees**

Charges for baggage that is reasonable and appropriate for the purpose and length of the trip are allowable. Charges for baggage that is personal in nature (e.g. golf clubs for a business trip) or that are not reasonable and appropriate for the purpose and length of the trip, are not allowable.

## **9. Private Aircraft**

PBCI employees are prohibited from using non-commercial (private/corporate owned, rented, or borrowed) aircraft (fixed-wing or rotary) for PBCI business travel. Exceptions require written approval in advance of committing to the travel from the Tribal Chair.

## **10. Exemptions**

When a medical condition requires an upgrade above economy class the traveler is responsible for securing written documentation from a



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physician stating that the upgrade is required due to a medical condition. Medical exemptions will be kept on file by Human Resources and the exception should be noted in the expense report with a note that an exemption is on file. This exception applies to both Tribal Government and federally funded travel.

In rare cases, other extenuating circumstances may justify the use of business or first class air travel. These requests for exception must be approved in advance by the Tribal Chair/CEO and the Chief Financial Officer.



## Hotels and Lodging Policies

### 1. Reservations

Reservations may be made online through Concur or by contacting Corporate Travel Partners. When making reservations, the Travel Coordinator or Corporate Travel Partners must specifically ask for government rates.

When booking a hotel for a conference or seminar where there is a special rate, the reservation may be made directly with the hotel.

The itemized hotel bill must always be included on the expense report.

Travelers must cancel reservations to avoid no-show charges.

### 2. Hotel Class and Rooms

The class of hotel must be reasonable and appropriate for the business purpose and location. PBCI travelers should stay in standard rooms only. Suites and other upgraded rooms are not allowable expenses. If there is a valid business need for a non-standard room, the business purpose must be documented on the expense report.

### 3. Upgrades

Travelers may only accept complementary upgrades. Costs associated with upgrades are not an allowable business expense.

### 4. Hotel Exercise Facility/Gym

When exercising, travelers may only accept complementary upgrades. Costs associated with upgrades are not an allowable business expense.

### 5. Hotel Exercise Facility/Gym

When exercise facilities are not provided for free by the hotel, exercise facility fees are allowable up to a maximum of \$15 per night and must be



itemized on the hotel bill. Exercise facility fees are not allowable on federally funded travel.

## **6. In-Room Movies**

In-room movies are not an allowable business expense.

## **7. Laundry and Dry Cleaning**

Laundry and/or dry cleaning charges are allowable when an employee travels for 5 or more consecutive nights. The charge must be incurred while traveling (not after the trip is complete).

## **8. Lodging at Private Residences**

Although travelers may stay at private residences, this is not encouraged. Gifts in lieu of lodging are not an allowable expense.



## Ground Transportation Policies

### *Tribally Owned Vehicles*

#### **1. When to Use**

Whenever practical, an authorized traveler shall use a tribally owned vehicle rather than his or her personal vehicle to drive to and from a destination.

A tribally owned vehicle is considered "available" when there is a tribally owned vehicle within the traveler's department assigned for general departmental usage.

#### **2. Authorized Drivers**

Only Tribal Government personnel and Tribal Council members, are permitted to drive a tribally owned vehicle.

#### **3. Authorized Passengers**

A non-employee accompanying an authorized driver on official authorized tribal business is permitted to occupy a tribal or GSA vehicle **as a** passenger.

#### **4. Fuel Expense**

Fuel purchased for a tribally owned vehicle is an allowable expense.

#### **5. Parking and Tolls**

Parking and tolls incurred when driving a tribally owned vehicle on authorized business are allowable expenses.



## ***GSA Vehicles***

### **1. When to Use**

Certain departments with federal government funding have been assigned General Services Administration (GSA) vehicles. Whenever possible, these vehicles should be used by personnel to meet travel requirements related to the government grant or contract. Normally, the use of personal vehicles is not an allowable expense if a GSA vehicle is available. If reimbursement is requested for a personal vehicle, the traveler should indicate why the GSA vehicle was not used.

### **2. Authorized Drivers**

Only Tribal Government personnel and Tribal Council members, are permitted to drive a GSA vehicle.

### **3. Authorized Passengers**

A non-employee accompanying an authorized driver on official authorized tribal business is permitted to occupy a GSA vehicle as a passenger.

## ***Ridesharing Services***

### **1. When to Use**

Ride sharing services such as Uber or Lyft may be used at the traveler's discretion. These services often provide a viable alternative to taxis, particularly when a larger vehicle is required. Receipts for the use of these services must be attached to the expense report.



## *Rental Cars*

### **1. When to Use**

Rental cars should be used when they are less expensive than alternative means of transportation (e.g., taxi, Uber, car service, or train) or where there are convenience or safety issues that justify the additional cost.

### **2. Reservations**

Travelers are expected to use the Concur online booking tool or the PBCI's travel agency, CTP, to book rental cars. The traveler may book directly with the rental agency if lower rates are available.

### **3. Car Class**

Rental of up to a mid-sized car is an allowable expense. Exceptions may be made if there are three or more employees traveling together, if the traveler is transporting sizeable equipment, or if there are other valid business needs. The exception must be documented on the traveler's expense report.

Motorcycle/moped rentals or vehicle upgrades are not an allowable business expenses.

### **4. Car Rental Insurance**

The PBCI provides automatic liability coverage for bodily injury, property damage and physical damage to a rental car for domestic travel.

**The Collision Damage Waiver (CDW) and personal liability insurance offered through the rental company should be declined.**

A current PBCI automobile insurance identification card needs to be placed in the vehicle to serve as proof of insurance. A copy of the card can be obtained by contacting the Finance Department. When traveling internationally, purchasing additional rental car insurance is recommended and varies by country.



## **5. Fuel for Rental Vehicles**

Travelers should decline the pre-paid fuel options and refuel the rental car prior to returning to the rental agency. The cost of business related fuel will be reimbursed.

## **6. Incidental Expenses**

All business-related tolls and parking charges that are not part of an employee's regular commute are allowable expenses.

Tickets or fines associated with parking or travel violations, and charges for vehicle lockouts are not allowable expenses.

### ***Taxis***

#### **1. When to Use**

Taxis should be used for in-city destinations whenever possible, unless a rental car or other means of transport is more cost effective or where there are convenience or safety issues that justify the additional cost.

#### **2. Tips**

It is customary to provide a tip to for taxi service of approximately 15%. A reasonable tip for taxi service is an allowable expense.

#### **3. Payment**

When possible, use a taxi service that accepts credit card payment and include the tip in the charge.

### ***Personal Automobile***

#### **1. Acceptable Usage**

Use of a personal vehicle must be authorized and approved by the traveler's department director (or the traveler's immediate supervisor if director is the traveler). Use of personal automobiles for business



travel is reimbursable when it is less expensive than alternative means of transportation or when convenience or safety issues justify the additional cost. Use of personal automobiles for normal commuting will not be reimbursed.

## **2. Mileage Reimbursement**

When a personal automobile is used for business travel, the traveler will be reimbursed up to the current IRS authorized mileage rate for miles incurred. Commuting from the traveler's home to their primary work location is not a reimbursable expense. The mileage reimbursement covers all costs related to the operation of the vehicle, including service, maintenance, insurance, depreciation, and fuel. A copy of Google maps mileage calculation is acceptable documentation for mileage reimbursement.

**If a personal vehicle is used when a tribally owned vehicle is available, the mileage reimbursement will be reduced.**

## **3. Use of Personal Vehicle vs Air Travel**

In the event a traveler elects to drive a personal vehicle on PBCI business travel in lieu of flying, the personal mileage reimbursement will be limited to the cost of one round trip coach ticket to the destination.

## **4. Parking Charges and Tolls**

Reasonable parking charges and tolls associated with business travel will be reimbursed.

## **5. Personal Automobile Insurance**

Travelers who use their own automobiles or other individually-owned, non-rented vehicles to conduct PBCI business are responsible for the automobile liability and physical damage associated with the operation of that automobile. PBCI's insurance coverage provides secondary coverage. The traveler's personal insurance is primary in the event of an accident.





## Meals and Incidental Expenses (M&IE)

### 1. General

Employees in travel status (travel requiring an overnight stay) on PBCI business may elect to use either the per diem or actual cost method for meals and incidental expenses, regardless of funding source. The same method must be used for the entire duration of the trip and not to selected days of the trip. Certain federal funding sources may have more restrictive or different policies. Travelers are responsible for being knowledgeable and compliant with more restrictive policies imposed by these funding sources.

### 2. Per Diem Method

Per diem rates vary by travel destinations and are intended to cover all meals, beverages, taxes and tips and incidental expenses such tips for bellhops, baggage handlers and hotel maids. Receipts are not required for reimbursement of travel meals using the per diem method. Current per diem rates for specific travel locations can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

### 3. Per Diem Adjustments

Travelers will be reimbursed 75% of the allowable daily Per Diem on the first and last day of travel.

Per diems must be reduced for any hospitality meals or meals included with a conference, unless there is a business or health reason for an alternative meal. If the meal provided is on the first or last day of travel the per diem should be reduced by the meal provided then multiplied by 75%. A meal provided by a common carrier or a complimentary meal provided by a hotel does not affect the per diem. A breakdown of the meal amounts included in total daily per diem amount can be found at <https://www.gsa.gov/travel/plan-book/per-diem-rates>.



Exceptions to the standard per diem policy require approval by the Chief Financial Officer.

#### **4. Single Day Travel**

For travel on PBCI business not requiring an overnight stay, all travelers, regardless of funding source, may be reimbursed or use a PBCI credit card for actual reasonable expenses such as meals, parking and tolls. Employees are expected to use good judgment and submit all necessary receipts as required by this policy. *These expenses must be charged to a Tribal Government funding source.*

For single day travel charged to a federal funding source, regulations entitle a traveler to 75% of the applicable per diem amount only for travel in excess of 12 hours.

#### **5. Actual Expense Method**

Employees electing the actual reimbursement method, detailed receipts are required for all charges regardless of method of payment. If required receipts have been lost, a missing receipt affidavit must be submitted. Actual expenses should not exceed 150% of the otherwise allowable daily per diem amount.

### **Business Meals and Entertainment**

1. The PBCI recognizes that meal and entertainment expenses are sometimes required to foster business relationships. In situations where an individual is conducting business on behalf of the Tribe with one or more guests, reasonable meal and entertainment expenses are allowable subject to the limitations noted below.
2. Expenses must be directly related to PBCI business and in a setting that would not reflect negatively on the reputation of Tribe.
3. Expenses should be occasional and intended to build goodwill and successful business relationships.
4. Funds must be available in a separate "Meals and Entertainment" line item in the applicable annual operating budget.



5. All business meals and entertainment expenses must be properly documented. This includes a list of attendees including titles and affiliation, or identification of a discernible group, total number of attendees, and the business purpose of the meeting.
6. Business meals and entertainment are reimbursable based on actual expenses incurred and cannot be used in conjunction with the per-diem method.
7. The purchase and use of alcohol for business meals and entertainment purposes should be kept to a minimum. Alcohol may never be charged to federal funding source. Any meals being charged to a federal funding source must have all alcohol clearly itemized on the expense report and must be charged to a non-federal funding source.
8. The total cost of business meals should be reasonable and not exceed \$100 per person (including tax and tip) for dinner and \$50 per person for lunch. If costs are expected to exceed these limits, the individual is expected to get preapproval by the Tribal Chair or the Chief Financial Officer.

## Communications

### 1. Internet Access

Internet access (e.g., hotel, airport, airplane, hotspot, etc.) is an allowable expense provided that the access is necessary for business purposes and not personal use.

### 2. Telephone Usage While Traveling

If an individual does not have a PBCI issued cell phone, expenses incurred for use of a personal cell phone or long distance charges from a hotel phone that are reasonable and necessary for conducting business are an allowable expense. This includes personal telephone calls allowing the traveler to stay in reasonable contact with their family. The itemized hotel bill with itemized calls or a receipt documenting the additional expense for use of a personal cell phone must be attached to the expense report.



## Spousal and Dependent Travel

1. Additional travel and associated meals for an employee's spouse/partner and/or dependents is not an allowable business expense.
2. If an employee elects the actual reimbursement method, detailed receipts must include notations of the portion of expenses related to the spouse/partner and/or dependent.

## Unallowable Expenses

Expenses incurred related to PBCI business should be allowable, reasonable, and ordinary in the normal course of business. Examples of non-reimbursable expenses include, but are not limited to, the following:

- Alcohol
- Airline early boarding fees
- Fees for airline seat upgrades or preferred seating
- Flight insurance
- Airline club membership fees
- Frequent traveler program fees
- Membership reward fees
- Traffic fines or parking tickets
- Additional travel or car rental insurance
- Prepaid fuel option in rental cars
- Personal items lost, stolen or damaged while traveling on PBCI business
- Car washes
- Boarding fees for pets
- Baby-sitting fees
- Normal commuting expense
- Clothing
- Personal hygiene or toiletries items
- Delinquency or late fees
- Hotel "no show" charges
- House sitting
- Non-business periodicals



- Optional baggage insurance
- Personal accident insurance
- Personal entertainment including in-room or in-flight movies
- Pet care
- Prescription refills
- Shoeshine
- Souvenirs or personal gifts
- Vacation and personal expenses when on business trips

### **Recoupment of Unallowable Expenses and Dispute Resolution**

Violations of the travel and business expense policy will result in the recoupment of unallowable expenses from the employee through a payroll deduction. In situations where an employee submits a personal item as a business expense, the employee will be notified of the payroll deduction.

If a payroll deduction does not result in full repayment, PBCI retains the right to collect the remaining funds by other means necessary (e.g., a civil suit or criminal prosecution as appropriate under the circumstances). In addition, disciplinary action may be taken under Human Resources policies or other appropriate internal policies.