

Michigan APCO Travel Regulations

Section I – General

- A. Applies To: These regulations shall govern all APCO officers and APCO members traveling on authorized APCO business, and any other authorized person who submits a travel voucher to APCO for reimbursement.
- B. Responsibilities: The responsibility for ensuring compliance with these regulations rests with the Michigan APCO Board of Officers. The Board reserves the right to question travel vouchers which appear to violate the intent of these regulations or to waive, where special circumstances warrant, any regulation herein.
- C. Degree of Care: All APCO officers, or persons traveling on APCO business are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business.
- D. Credit Cards: Use of credit cards will be accepted as evidence of payment if supported by a receipt, appropriately annotated to support payment.
- E. Documentation: All expenses must be documented. A person must substantiate expenditure for travel by adequate records or by sufficient evidence corroborating his own statement as to: (1) amount, (2) time and place, and (3) business purpose. Also, an arrangement is not a reimbursement or an express expense allowance arrangement if it (1) does not require the traveler to substantiate the covered expenses to the Board or (2) allows a traveler to retain amounts in excess of substantiated covered expenses (IRS code 941A).
- F. Eligibility: APCO Board of Officers will authorize all travel expense requests. The Board may consider such things as: Is this reimbursable by another entity?, Is it necessary for MI-APCO business?, Are funds available in the budget?, etc.

Section II – Non-APCO Personnel

Actual travel expenses of persons, other than APCO officers, who are called upon to contribute time and services as consultants, advisors or volunteers, must be authorized by the APCO Board. Receipts must be furnished as required by these regulations. Complete explanation and justification must be shown on the vouchers. This type of expense must be submitted on a Michigan APCO travel/expense voucher.

Section III – Request for Advance

- A. Authority for Travel: All travel must be duly authorized and approved by the Board. The President may give verbal approval for travel or reimbursement after polling the other officers. Sufficient funds must be available for such travel.
- B. Advances for Travel: Normally, all travelers on APCO business are expected to provide themselves with funds to cover their expenses. (Reimbursements will be processed as quickly as possible.)
 - 1. APCO will reimburse the following expenses:
 - a) Registration costs for National Conference.
 - b) Public transportation cost (i.e., air, boat, bus or rail)
 - c) Lodging charges
 - d) Meals and snacks
 - e) Parking and tips
 - 2. If needed, an advance may be requested. The advance will be determined by using the per diem guidelines established in this policy and the following conditions are met.
 - a) The travel advance is authorized by the Board of Officers who are to ensure that the advance is reasonable and complies with these regulations.
 - b) Upon the traveler's return, a final accounting of the actual expenses incurred plus required receipts will be submitted to the Board within fifteen (15) on an APCO voucher.

Section IV – APCO Travel Vouchers

- A. General: This form is to be used for reimbursement of expenses for all travel such as conferences and training programs.
- B. Memorandum of Expenditures: Each traveler should keep a memorandum of expenditures properly chargeable to APCO so that the accumulated information will be available for preparation of the travel voucher at the end of the travel period.
- C. Conference Expense Account Voucher – Period Covered: One expense voucher shall not cover more than one (1) trip and must be submitted within fifteen (15) days after incurring the expenditures. Vouchers submitted after this time period may be denied reimbursement.
- D. Supporting Receipts: Supporting receipts must be attached for all items of expense.

IRS Tax Code 941A: For tax years beginning after 1988, an arrangement is not a reimbursement or an express expense allowance arrangement if it (1) does not require the traveler to substantiate the covered expense or (2) allows a traveler to retain amounts in excess of the substantiated covered expenses. Therefore all expenses must be documented as required by the IRS Tax Code.

- E. Expense Account Vouchers: The propriety of expense vouchers will be certified by the traveler and the Board.

Any receipt not submitted when required by these regulations may cause the expense for same to be denied.

Section V – Transportation

- A. Routing of Travel: All travel must be by a “usually” traveled route. In case a person travels by an indirect route for his or her own convenience, or does a slower or more expensive mode of transportation, any extra costs shall be borne by the traveler and reimbursement for expenses will be based only on such charges as would have been incurred by a usually traveled route as determined by the Board.
- B. Public Carrier/Transportation Expenses: The expense of traveling by public carrier (rail, airplane, boat) will be allowed on the basis of actual cost. All travelers are expected to travel by the most economical mode of transportation. Transportation expense in excess of the cost of coach-class airfare will not be allowed.

Section VI – Lodging, Meals, Other Expenses

- A. Days Allowable: Days allowable will be the actual travel time needed to reach destination, time at destination and actual travel time to return to point of beginning.
- B. Days Defined: In computing the meal allowance for continuous travel of more than 24 hours, the hour of departure shall be considered as the beginning of the day, and for each full 24 hour period thereafter, the employee shall be entitled to the authorized maximum meal allowance with proper documentation:

Examples:

1. Departure – June 1, 9:00 a.m.
Return – June 5, 4:30 p.m.
Allowable – June 1, lunch and dinner: June 2 through June 4, three (3) full day meals, June 5, breakfast and lunch plus four days lodging.

2. Departure – June 1, 3:00 p.m.
Return – June 2, 10:30 a.m.
Allowable – dinner, lodging, breakfast.

C. Lodging:

1. Only the actual paid lodging expense is allowed. Receipts for lodging expense are required. Any change in hotel charges during continuous occupancy by an employee must be explained on the voucher. Receipt must show single occupancy rate as certified by the hotel or motel.

IRS Tax Code 954A: A taxpayer must have documentary evidence for any lodging expense while traveling away from home, and for any other expenditure of 25 dollars or more.

2. Lodging Charges for Multiple Occupancy: When an APCO traveler shares hotel or other lodging with non-APCO travelers (family members, friends, etc.) reimbursement to the traveler will be as follows:

- A. If hotel or other lodging is shared with one or more non-APCO travelers who receive no travel reimbursement from another source, reimbursement to the traveler will be at the rate of single occupancy as certified by the hotel or motel (the rate of single occupancy must be on the receipt) regardless of the number of persons and/or rooms occupied. At no time will reimbursement be allowed for an additional room, or for non-APCO travelers.
- B. If hotel or other lodging shared with a traveler who is receiving reimbursement for travel, reimbursement will be reduced by a proportionate amount of the bill, based on the number of persons occupying the room.

D. Meals:

1. A traveler is entitled to a full day's meal allowance when travel commences before 7 a.m. and extends beyond 8:00 p.m. or they are out of town at a multi-day conference, seminar or training session. Whenever meals are included in the registration fee, provided by public transportation or paid by others, the traveler shall not be entitled to any allowance for those particular meals.
2. The traveler will not be reimbursed for non-APCO travelers (wives, members of a family, friends, etc.)

3. Individual Meals: Allowances for individual meals will be based on the following schedule:

\$14 per day with no receipts (IRS Code 946)

The following rates established herein for meals represent APCO guidelines for meal reimbursement with receipts. Expenses for individual meals may vary from the guidelines and the Board will decide on final approval.

Breakfast:	When travel commences prior to 7:00 a.m. and extends beyond 8:30 a.m.	8.50
Lunch:	When travel commences prior to 11:30 a.m. and extends beyond 2:00 p.m.	12.50
Dinner:	When travel commences prior to 6:30 p.m. and extends beyond 8:00 p.m.	20.00
	Total Allowance	41.00

Allowance excludes a maximum 15% tip.

All personal expenses like alcoholic beverages, cleaning, renting or movies, snacks etc., are not reimbursable.

Section VII – Miscellaneous Expenses

General

Miscellaneous expenses incidental to official APCO travel shall be held to the minimum amount required for essential and efficient conduct of APCO business. The APCO Board or its authorized representative approving the travel voucher will be held responsible in their certification for all items of expense as being necessary and correct. The following are established as guidelines for the traveler and the approving officials and should be considered in making all claims for those items allowable.

- A. Registration Fees: Enrollment or registration fees the President, Secretary/Treasurer, and the National Executive Committeeman are allowable for individuals attending as official representatives APCO. Receipts must be attached to the voucher. a program, literature or receipt must be attached showing whether or not meals are included in the fee. If meals are

included in the registration fee, corresponding meals are not reimbursable. (Refer to Section VI (C) Paragraph 1).

- B. Parking Fees: Reimbursement for parking fees is allowable. Receipts are required.
- C. Taxicabs: Necessary taxicab fares will be allowed. Receipts are required. If receipts are not available, a full explanation is required.
- D. Car Rental: Allowable only if it is more advantageous for APCO business and more economical than some other mode of transportation. Explanation and receipt required.
- E. Fax: Charges are allowable when necessary for official business when letter will not suffice. Full explanation required, date, place, person faxed, and nature of business.
- F. Personal Expenses: All fees and tips for valets, flight insurance, alcoholic beverages, cleaning and pressing clothing, and similar personal expenses are not allowable as reimbursable expenses.
- G. Personal Phone Calls: Personal phone calls are generally not allowed.
- H. Gratuities:
 - 1. Baggage Expense: Charges for handling and checking baggage at hotels, depots, and terminals are allowable, but not in excess of \$4 at each point of handling, when such charges are incurred as a necessary expense of the trip and not for the convenience of the traveler.
 - 2. Food Services: The maximum tip for meals allowable will be 15% of actual meal cost.
 - 3. Other Gratuities: Other customary gratuities actually paid may be allowed only upon proof of reasonability as approved by the Board.
- I. Justification and Miscellaneous Expenses: Miscellaneous expenses allowable on travel vouchers as defined in the regulation must be reasonably explained, detailed and justified.