



PGA™

Travel & Entertainment Policies and Procedures

**PGA of America
Travel & Entertainment
Policies and Procedures**

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PGA of America Travel & Entertainment Policies and Procedures

Section 1: General

1.1 Scope

PGA of America's (the "Association") Travel and Entertainment ("T&E") Policies and Procedures represent the *minimum* standard that all business units must follow when employees incur, review, or seek reimbursement of business-related expenses. Employees should exercise sound business judgment when incurring expenses on behalf of the Association. These criteria are intended to support prudent and reasonable business choices and to comply with IRS guidelines. In the event an expense category is omitted here, employees should comply with the intent of the policies, using common sense and good business judgment in determining the propriety of all expenses.

1.2 Reasonableness

Employees are entitled to reimbursement for all bona-fide business expenses incurred while working and traveling on authorized Association business. All T&E activities and other business expenses should be kept at the lowest possible level consistent with the effective conduct of business.

1.3 Timeliness

Submitting accurate and timely expense reports is imperative for quick reimbursement of business expenses and to meet certain IRS requirements. Each business trip should be documented and submitted on a separate expense report and should include all expenses related to the trip (e.g., airfare, hotel, meals, etc.). Expense reports reflecting miscellaneous and local expenses may be submitted monthly. Expenses older than 30 days will not be reimbursed unless there are extenuating circumstances documented in a memo attached to the expense report and approved by a Managing or Senior Director. Senior Directors should obtain approval from their supervisor.

1.4 Responsibility

It is the responsibility of the employee and those who approve expenditures to:

- a) read, understand, and ensure compliance with these policies and procedures
- b) be familiar with the need for each expense
- c) ensure that the appropriate documentation is provided
- d) submit complete and accurate expense reports

Questions should be addressed to your immediate supervisor.

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1.5 Documentation

Association policy requires that all expenses of \$25 and more be documented by an original invoice/receipt, attached to the expense report. Except for situations when no other form of documentation is available (e.g., rental cars), the cardholder copy of a credit card receipt is unacceptable. Tabs (chits) from the bottom of restaurant order pads will not be accepted. All meals must be documented by the detailed restaurant receipt and the credit card receipt.

An original underlying hotel bill, car rental bill, airline passenger receipt, original invoice or other receipt must be submitted in order to obtain reimbursement. Except in specific instances where no other receipt is issued, credit card statements or facsimile receipts returned with monthly statements **are not** acceptable documentation. Receipts which are photocopied, torn, or otherwise altered **will not** be accepted.

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Section 2: Travel Arrangements

2.1 General

All travel arrangements must be made through Special Events and Travel Department or through a link to the hotel as provided by the PGA. Airline travel arrangements should be made by logging on to the appropriate airline website.

2.2 Pre-Approval

The CEO or designee will pre-approve all staff travel. A schedule covering planned travel for the following month will be submitted by each Managing or Senior Director to the CEO or designee by the 15th of each month (Appendix 7). Approval for last minute travel, not reflected on the monthly schedule, must be approved by the CEO or designee in advance via e-mail.

2.3 Vendor Selection

The Association has various contractual obligations and special preferential rates with certain airlines, hotels, car rental and ground transportation companies. These vendors provide rebates, discounted rates, and other negotiated values which may not be immediately evident to the traveler. Travelers must utilize these vendors. A list of these companies is attached (Appendix 3). Please be advised that the list of vendors is subject to change.

2.4 Travel and Cash Advances

Travel and cash advances will be issued only under limited circumstances. A Cash Advance form must be completed and approved by the employee's supervisor and the Finance Department in order to receive a cash advance. The employee must present this form to the Corporate Accounts Payable Department for processing and issuance of the cash advance. Please note that the cash advance itself is not reimbursable; only the actual expenses incurred with the cash advance are reimbursable and must be itemized on the employee's expense report.

2.5 Group and Meeting Services

All travel arrangements for group offsite events and meetings of 10 or more must be made through the Special Events department.

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Section 3: Direct Billing

3.1 General

Direct-billing to the Association of employee's individual T&E expenses from either external vendors or from within the Association, is strictly prohibited. Airfare, hotel, and car rental must be charged to your credit card and submitted for reimbursement on an expense report.

In limited circumstances in which it is impractical for individuals to bear charges for large expenditures, such as travel for large groups or for non-employees, airfare and hotel accommodations may be direct-billed to the Association. Other expenses, such as meals are not allowed to be direct-billed to the Association and must be submitted for reimbursement on the individual employee or non-employee's expense report.

For contractors, airfare should not be direct-billed to the Association. In very limited circumstances, direct-billing of hotel accommodations will be permitted. All other charges (such as meals and incidentals) are not allowed to be direct-billed to the Association and must be submitted for reimbursement.

Direct billed expenses should be processed by submitting a Purchase Order with proper approval prior to incurring the expense.

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Section 4: Air Travel

4.1 General

Senior Directors and above are entitled to fly first class on all domestic and international flights. All employees are to fly the most direct route to their destination.

Upgrading to another class of service at PGA's expense is prohibited under any circumstance. Employees entitled to a higher class of service than the employees with whom they are traveling are encouraged to travel at the lower class of service with the other employee. Employees shall not upgrade at the PGA's cost to the next class of service if the entitled class of service is unavailable on that flight.

4.2 Designated Carriers

The Association has preferential arrangements with Delta Airlines. Employees must use this airline, where applicable. This is so that PGA continues to receive discounts through Delta.

4.3 Frequent Flyer Benefits

The Association permits frequent flyer benefits to accrue to the individual employee. Employees may not select an airline merely for the purpose of accumulating frequent flyer benefits if the same or equivalent flight is available with Delta Airlines or an airline offering a lower fare.

The use of frequent flyer mileage to purchase tickets or upgrades for use on Association business will not be treated as cash and, therefore, will not be reimbursed.

4.4 Advance-Purchase Fare Tickets

Employees should, whenever possible, purchase non-refundable tickets, which generally represent the lowest fare offered and usually require an advance purchase of 7 to 14 days. In the event that a non-refundable ticket is not used, a copy of the ticket must be submitted as documentation on an expense report. The amount of the ticket will be treated as an advance to the employee. The employee should keep the original ticket and use it for the next trip. The advance will be cleared when the original ticket is used and attached to an expense report for reimbursement.

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4.5 Ticket Changes, Unused Tickets and Cancellations

Travel changes can be costly and should be kept to a minimum. Tickets should not be purchased until all business meetings and travel details are confirmed by all parties to the meeting.

To make ticket changes before the actual ticketing has occurred, telephone Special Events and Travel Department. Please remember that hotel and rental car reservations may also be affected.

To make ticket changes after the actual ticketing has occurred, promptly notify Special Events and Travel Department, as the unused ticket may still be useable. Do not throw tickets away. The employee's credit card is billed for any ticket actually purchased. If tickets are returned on the same day issued, it may be possible to cancel the charge without processing a refund or credit transaction. If, at any time, an employee exchanges a ticket for a lower priced ticket, any difference must be refunded to the Association.

Do not submit any unused portion of a ticket on an expense report. Should any portion of a ticket be lost or destroyed, please report it to the Special Events and Travel Department immediately. A refund can still be obtained even if the document is missing. There is a non-refundable charge by the airlines to file a lost ticket application.

4.6 Airline Club Membership

Membership in the Delta Crown Room or other airline club is not a reimbursable business expense.

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Section 5: Personal Travel

5.1 General

Employee travel paid by the Association is for business purposes only. The inclusion of personal travel is reimbursable only when it results in savings for the Association (subject to the conditions discussed in Section 5.2). Employees must use preferential carriers (see Section 4.2). Downgrading to allow personal travel is strictly prohibited (see Section 6.2).

5.2 Allowable Personal Travel

Reimbursable airfare is the cost of the standard round-trip airfare to and from the business destination for the duration of the business trip. However, employees may add personal travel time if a reduced airfare results from adding a stopover (e.g., a stop in an additional city for more than 4 hours) or extending a stay in the business city beyond the business trip (e.g., to include a weekend). For example, the extension of a coach flight to include a weekend stay in the business city may result in a reduced airfare. The incremental hotel stay and rental car costs to extend the trip in the business city are reimbursable as long as the total cost of the trip still results in savings to the Association; meal costs and other incidentals are not reimbursable for the portion of the trip that is not related to Association business. Employees may also add personal travel to a business trip in a city other than the business city, however, the Association will only reimburse the employee up to the lower of actual airfare costs or the standard airfare to the business destination. Any incremental expenses exceeding the above amount (including hotel, meals and ground transportation) are the responsibility of the employee. Personal travel while on a business trip is only allowable if it occurs immediately before or after the business trip and results in a savings to the Association. Airfare will not be reimbursed if it occurs in the middle of a business trip or results in an additional airline ticket purchase.

Additionally, in cases where business requires an employee to stay over a weekend, the employee may, at their own expense, purchase airfare or other transportation and travel to a different city. The employee's costs in the different city (including similar and reasonable expenses incurred while traveling on business such as hotel, meals and ground transportation) are reimbursable as long as the total costs are not greater than what they would have been in the business city.

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Section 6: Spousal/Companion Travel and Downgrading

6.1 General

Employees will not be reimbursed for spouse or companion travel expenses.

6.2 Downgrading

Downgrading is the practice of exchanging a first or business class ticket for two or more business or coach tickets in order to accommodate spousal/ companion or personal travel at or below the cost of the original first or business class ticket. Downgrading is strictly prohibited.

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Section 7: Hotel Accommodations

7.1 General

Hotel accommodations shall be standard rooms; upgrades are not allowed.

In the unusual circumstance where a suite is required for business reasons, such as for recruitment or in place of a conference room for a meeting site, this must be approved by the CEO or designee prior to making the reservation.

7.2 Hotel Guarantees

The Association will guarantee hotel reservations to assure the room is held until arrival. Please make every effort to cancel hotel reservations when plans change to avoid unnecessary and costly charges to your credit card.

7.3 Sundries, Mini-bar, and In-Room Movies

Reasonable sundries {newspapers, snacks, airline headphones) are reimbursable. Consideration should be given to the length of stay and circumstances of each trip when evaluating the reasonableness of such charges. The employee's supervisor is responsible for determining the propriety of reimbursement of such expenses. In particular, sport or gift shop and personal entertainment expenses {e.g., in-room movies) are personal and not reimbursable. **Hotel mini-bar drinks and other items are not reimbursable.**

7.4 Laundry Service

Necessary and reasonable pressing and laundry services are reimbursable **while** traveling for 5 days or more on an Association business trip.

7.5 Hotel Spa and Health Club

Health club/spa fees are reimbursable up to a maximum of \$15 per day on out-of-town business travel, as itemized on the hotel bill or based on actual receipts. However, other services, such as massages, haircuts, manicures, etc., are personal and not reimbursable.

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Section 8: Ground Transportation

8.1 General

Ground transportation is generally limited to cabs, car and van rentals and shuttle services. The employee should use the least expensive mode of ground transportation. All charges for rentals and shuttle services must be billed to the employee's credit card and submitted for reimbursement on the employee's expense report. Cabs and Shuttle Services can be paid for with cash if a credit card is not accepted. All arrangements (excluding cabs and shuttle services) should be made through Special Events and Travel Department.

8.2 Automobile Rental

All automobile rentals must be made with the preferred rental car vendor.

If using Special Events and Travel Department for making reservations, Special Events and Travel Department staff will automatically confirm the car reservations with the rental agency. Note that all car rental companies require a major credit card and a valid driver's license before releasing the rental car.

Employees should decline all insurance options when renting automobiles domestically. This includes both insurance coverage of the collision deductible as well as the personal accident option. If an employee is involved in an accident, accident reports are to be made with the rental agency, with a copy provided to the Corporate Finance department.

Employees should use discretion as to whether or not they should purchase their own gasoline, or purchase it through the rental agency. Generally, if most of the tank will be used, the gasoline should be purchased through the rental agency. Otherwise, the car should be returned with a full tank of gas.

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Section 9: Meals

9.1 Meals Overview

Maximum reimbursable amounts for meals (including all drinks and tips) are as follows:

Breakfast: \$30.00

Lunch: \$30.00

Dinner: \$65.00

If a meal is provided to PGA Staff attending an event via a meal voucher or a provided buffet etc., and they choose not to participate in the provided meal, PGA will not reimburse for another meal choice. Staff may exceed the amounts set forth herein, but shall be personally responsible for the amounts in excess of the limits set forth in the policy.

9.2 Alcoholic Drinks with Dinner

The PGA will only reimburse alcoholic drinks consumed with dinner. This consumption should be in compliance with the PGA Employee Reference Guide rules regarding alcohol and should meet the maximum reimbursable requirements.

Hotel mini-bar drinks and other items are not reimbursable.

9.3 Personal Meals

A personal meal is defined as a meal while traveling on Association business, for one or more Association employees, at which business is not discussed (all employees in attendance must be listed on the expense report). The Association will reimburse employees for the reasonable and customary actual cost of meals (in accordance with limits set) while traveling on behalf of the Association. Reimbursement is for the employee's meal only; meals for spouses or companions while traveling are considered personal in nature and are therefore not reimbursable.

9.4 Business Meals

A business meal is defined as a meal with other Association employees and third parties at which business is discussed. Appropriate business etiquette should be considered when determining whether the business partner attending the function should pay for the meal.

The Association will reimburse employees for the reasonable and customary cost of meals associated with business. The business purpose must occur immediately prior to, during or after the meal. Meals cannot be lavish or extravagant. When dining with employees from the same department, the highest-ranking employee must incur the expense of the meal. If an outside party is not present (i.e., only PGA employees), the employee must obtain the approval of the department's Managing or Senior Director in advance.

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The cost of local meals and entertainment attended only by Association employees and their spouses or companions are considered personal in nature, and no portion of the expense is reimbursable, including the employee's portion.

9.6 Documentation

All meal costs must be accompanied by an itemized receipt and a cash register or credit card receipt submitted for reimbursement on an expense report. Restaurant guest check tear-tabs and photocopies are unacceptable.

Documentation of meals and entertainment expenses must include the following information:

- date and name of restaurant
- names of attendees and business relationships (including company name)
- business purpose

All guest and employee names must be listed on the expense report; "staff" is not acceptable.

The failure to document the expenses with actual itemized receipts and with detailed lists of the persons that attended the dinner or other meal may result in no reimbursement at the full discretion of the Finance Department.

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Section 10: Entertainment

10.1 General Business Entertainment

Entertainment expenses are defined as the cost of amusement or recreation, including entertainment at theaters, country clubs and sporting events. The Association will reimburse employees for the reasonable and customary cost of entertainment with employees and associates outside of the Association where there is a clear business purpose. The business purpose must occur immediately prior to, during or after the entertainment.

Documentation of all business entertainment should include the following information:

- date, name and description of the event
- guest names and business relationships (including company names)
- business purpose

All guest and employee names must be documented; generic terms such as "staff" are not acceptable.

10.2 Business Entertainment at Home or in Large Groups

Costs for business entertainment at home for parties or groups of more than ten people must have a distinct business purpose and prior written approval by the CEO or designee of the Association. Routine business lunches for more than ten employees, such as welcome and going-away lunches, must be reasonable in nature and amount and require advance approval.

The Association is not responsible for any damage to your home or personal injury to guests as a result of home entertainment.

10.3 Tickets and Events

Directors and above may expense movie, theater and sporting event tickets when in attendance and associated with a documented business purpose. Managers and below must get approval from a Director or above to be reimbursed for these expenses. The cost of entertainment attended only by Association employees and their spouses or companions is considered personal in nature, and no portion of the expense is reimbursable, including the employee's portion.

Tickets given to third parties or to employees within The Association may be considered gifts. Please see Section 11.

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10.4 Golf Entertainment

Due to the nature of PGA's business, Golf Entertainment is reasonable and customary for the Association. It is strongly encouraged that golf entertainment is held at a PGA-owned facility. Any golf outings should be approved in advance by the CEO or designee.

Directors and above may hold house accounts with a PGA-owned club.

Any charitable Golf Outings must be approved in advance by the Chief Executive Officer.

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Section 11: Gifts and Contributions

11.1 Gifts To or From Other Employees and External Business Gifts

Directors and above may be reimbursed for gifts given to other employees within the Association and to third parties to further or enhance a working relationship up to \$25 or for the actual price of de minimis gifts.

De minimis gifts include:

- snacks, books, or similar items
- Company promotional products with a low fair market value
- occasional theater or sporting event tickets
- gifts from the Association to a group of employees in conjunction with a departmental event are allowed with advance written approval by a Director or above
- Items purchased through the PGA Golf Shop

Directors may be reimbursed for flowers from their department related to events such as births, bereavement or illness. Employees will not be reimbursed for gifts given to employees at, or above, their level.

11.2 Documentation

The following descriptions and supporting documentation must be included on an employee's expense report to obtain reimbursement for allowable gift expenditures:

- The name of the employee or business associate to whom the gift was given, including the company for whom they work
- The date the gift was given
- The amount of each expenditure, supported by original receipts
- The purpose of the expenditure and a description of the business benefit derived

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11.3 Gifts Received by Employees from Third Parties

Other than common courtesies usually associated with accepted business practices such as (and primarily) meals for business purposes, employees should not accept any gifts, payments, fees, services, special favors, vacations, pleasure trips, use of recreational facilities or vacation homes, loans (other than conventional loans from lending institutions), or other favors from any person or business organization that does or seeks to do business with the Association. Specifically, with respect to tangible gifts, no more than one gift per year having a fair market value of not more than \$75 may be accepted from any such person or organization, and in no event may any gift in the form of cash or marketable securities be accepted.

If an employee receives a gift exceeding \$75 during the year:

1. The employee may return the gift with a letter stating that it is against the policy of PGA of America to accept such gifts.
2. The employee may give the gift to the Association, so that the gift can either be donated to a charity or used internally by the Association.

11.4 Charitable and Political Gifts and Contributions

Individual employees are not allowed to make charitable, community or political contributions on behalf of the Association and therefore will not be reimbursed for these expenses.

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Section 12: Telephones & Facsimiles

12.1 General

The Association will reimburse employees the cost of necessary business calls and the reasonable cost of personal calls while traveling on Association business. This includes business calls from home and cellular phones.

Airplane telephone (airfone) charges will be reimbursed to Directors and above and to other employees, with Director or above approval, whose responsibilities demonstrate such a need.

Note that the frequency and amount of calls from hotels and cellular/airfone calls -will be reviewed for reasonableness; excessive usage or abuse will not be reimbursed.

Business calls are reimbursed only through an expense report with the original bill containing the detailed charges as supporting documentation. Business calls should be marked in a manner that can be photocopied (not highlighted) and totaled.

Please note that Association-purchased equipment (e.g., cellular phones and beepers) is the property of the Association and must be surrendered upon request or termination.

12.2 Sprint Calling Cards

Employees who travel may be issued a Sprint Calling card. There is no annual fee associated with the card. All Sprint Calling card charges will be billed on the Association's phone bill.

To avoid surcharges when placing calls from hotel rooms, use of the Sprint Calling card is required. Non-Sprint calling card calls placed directly from hotel phones will not be reimbursed.

12.3 Cellular Phones

12.3.1 Association-Provided Cellular Phones

Cellular phones, installation fees and the cost of all business calls are reimbursable to employees whose responsibilities require the use of a cellular phone ("Required Users"). For Required Users, their job responsibilities necessitate the employee to be frequently and immediately accessible when out of the office.

Use of Association-provided cellular phones is intended for business purposes only.

All Association-provided cellular phones must have service activated under one of the Association's negotiated mobile service agreements.

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12.3.2 Employee-Purchased Mobile Phones

Employees with personally purchased mobile phones will be reimbursed only for the cost of necessary business calls made on their personal mobile phones. Employees must submit their monthly bill with their expense report identifying all necessary business calls.

If a user's plan does not include an allotment of minutes, (i.e., a tier plan) users should calculate their reimbursable expense by totaling the cost per call for all business related calls. Users on tier plans will not be reimbursed for any part of their access fee or taxes.

12.4 Home Business Lines, Facsimile Machines and Fax

Employees will be reimbursed for the actual cost of home business calls and home faxes.

12.5 Internet Access

Employees that have a high level critical need to monitor systems as part of their employment duties will be reimbursed for internet access. Employees must submit their monthly internet bill on an expense report approved by their supervisor.

Employees that are required to access the internet for business purposes while traveling will be reimbursed for hotel and other charges associated with internet access. Employees must submit these charges on an expense report.

Airport Wi-Fi Usage

The usage of Wi-Fi services such as (t-mobile, Infonet, Airpath, Wayport, etc.) at airports will not be reimbursed. If staff members do have a mission critical need (i.e. a time sensitive document, etc.) to use these services, that need should be documented on the expense report and reasonable charges will be reimbursed.

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Section 13: Mileage Reimbursement

13.1 Mileage Reimbursement

The Association will reimburse employees (who do not receive Association automobile) at the standard rate established by the IRS for mileage incurred in a personal vehicle for ordinary and necessary business travel. Those employees with an Association automobile will be reimbursed at the rate established by the IRS for mileage incurred in an Association vehicle for ordinary and necessary business travel. Reimbursement is limited to mileage incurred in excess of the usual round-trip commuting mileage to your ordinary work location. Employees should use a mileage log to assist in recording mileage as incurred.

13.2 Traffic or Parking Tickets/Theft

Automobile traffic and parking tickets are not reimbursable.

Theft of personal items relating to business travel is not reimbursable.

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Section 14: Miscellaneous

14.1 Tipping

Gratuities are a necessary part of business travel, and employees should observe local and reasonable customs when tipping. Excessive tipping will not be reimbursed. See Tipping Guidelines attached.

14.2 Child, Pet and Lawn Care

These expenses are considered personal in nature and therefore are not reimbursable.

14.3 Subscriptions to Periodicals

Daily publications including local newspapers, The Wall Street Journal, and other general business-interest magazines (such as Newsweek, Golf Digest, etc.) must have the approval of your supervisor.

Multiple subscriptions to the same publication within a single department should be kept to a minimum.

14.4 Lost Luggage

Lost luggage is usually located by the airline and returned to the owner within a few days. Most airlines will reimburse travelers based on the contents of the baggage for non-locatable luggage, and airline tickets purchased with most personal credit cards include lost baggage insurance. The Association will reimburse employees for the difference between the value of the lost or damaged baggage and its contents and the amounts reimbursed by the airline and your personal credit card. Copies of all documentation used to make the claim to the airline must also be submitted to the Association to obtain reimbursement for the difference.

14.5 Clothing Purchases

The Association will not reimburse individuals for any clothing purchases, including clothing required while traveling, with the exception of required uniforms.

14.6 Lost, Stolen or Damaged Personal Property

Circumstances resulting in loss or damage of personal property (other than luggage - see section 14.4) will be reviewed on a case-by-case basis and require the approval of Human Resource Management for reimbursement.

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14.7 Refreshments

The Association will reimburse employees for the reasonable cost of office refreshments (e.g. birthday cakes where a group of employees celebrate, food and drink provided for a meeting) with Manager approval.

14.8 Seminar and Professional Organization Fees

The Association will reimburse employees for the cost of business-related seminars and professional organization fees with the approval from the employees' Manager and Human Resources. It is preferable that employees use a purchase request to pay for seminars.

14.9 Medical Expenses

Medical expenses, including over-the-counter pharmaceuticals, incurred while traveling are not reimbursable. Employees should be aware of the procedures outlined in their particular medical plan in the event that medical care is necessary while traveling.

Employees requiring specialized office equipment related to a medical condition should first consult with Human Resources. Equipment deemed a medical necessity by a physician may be covered by medical insurance. Should the employee's health insurance not cover the equipment, please contact your purchasing department. If your purchasing department is unable to obtain the equipment the employee may purchase the item and submit the cost for reimbursement on an expense report. A prescription from a physician and approval from Human Resources will be necessary to order the equipment.

14.10 Courier/Express Mail Services

Association employees are not permitted to use the Association's billing numbers for personal use.

14.11 Electronic Organizers

The purchase of an electronic organizer, such as a Palm Pilot, must be approved by the employee's Managing or Senior Director. The cost of the organizer will be charged to the employee's project. To the extent that an employee can demonstrate a specific business need for a wireless connection to the organizer, the employee must provide a documented request, which must be approved by the Chief Executive Officer.

14.12 Postage Stamps

Regular business mailings that require postage should be processed through the mail center. Postage stamps purchased for a specific business reason must be reimbursed on an expense report (postage stamps are not allowed to be direct-billed to your department).

14.13 Credit Card Annual Fees

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Credit Card Annual Fees are not reimbursable.

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Section 15: Documentation and Preparation

15.1 General

Every expense submitted for reimbursement must be documented with original itemized receipts, bills and invoices. Copies or faxes of receipts, bills, or credit card statements are not acceptable documentation.

The preparer of the expense report should code all the expenditures on the report to the proper account. Examples of commonly used account coding can be found in Appendix 5.

An example of a properly completed expense report can be found in Appendix 4.

15.2 Approval Authority

Signatures of both the employee and the employee's supervisor must be obtained. The supervisor must have the appropriate level of approval authority for the total dollar amount of the expense report submitted for reimbursement.

15.3 Minimum Documentation

All business expenses of \$25 or more must be supported by an **original receipt** when available (receipts may not be available for certain cash expenses, such as tips.) Every effort should be made by business travelers to keep a daily expense log to document tips and other cash expenditures.

Supporting documentation must include evidence of payment, whether original credit card receipt or a copy of a canceled check where a receipt is not provided or available. Copies or faxes of receipts, bills or credit card statements are not acceptable documentation.

For business trips, state the overall business purpose on the top sheet of the expense report.

For air travel, the passenger receipt (last coupon of the airline ticket) must be submitted. For hotel expenditures, an itemized original hotel folio must be submitted. Hotel charges must be itemized by type of expenditure (i.e., room and tax, room service meals, laundry, telephone, etc.).

Business meals and entertainment must be separately accounted for on the expense report. Tips are to be charged with the respective activity (e.g., tips on meals are included as part of the meal). All meals must be documented by the detailed restaurant receipt and the credit card receipt.

15.4 Expense Report Filing

Expense reports for out-of-town travel should be submitted immediately upon return. Frequent travelers should submit their reports weekly or bi-weekly to avoid excessive accumulated charges. Expense reports reflecting miscellaneous and local expenses may be submitted weekly.

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15.5 Financial Review

All employee expense reports, with the appropriate department approval, are to be sent to the accounting department for verification of appropriate coding, documentation, and compliance with policy. It is the responsibility of the employee's supervisor to review expense reports for propriety and compliance with policy. Expense reports that require further clarification, substantiation or coding will be returned to the employee.

15.6 Foreign Currency Conversion

It is the responsibility of the traveler to ensure that all foreign travel expense reports are converted from foreign currency to US Dollars.

Cash expenses incurred in foreign currency should be converted into U.S. dollars at the actual rate which the employee received when converting the currency. The receipt or other documentation of the exchange rate must be submitted with the expense report. Currency conversion commissions are reimbursable.

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Appendix 1: Documentation Steps

A1.1 Employee Information

Enter the following information in the appropriate areas:

- Name
- Social Security number
- Business purpose(s) and destination(s) of the trip
- Report date
- Department number

A1.2 Documentation Steps

Please remember to:

- Enter the *business purpose(s)* and *destination(s)* of the trip.
- Enter the date and location for each day expenses were incurred. If expenses were incurred near your job location, enter “LOCAL”.
- Enter the expenses actually incurred in the appropriate expense category corresponding to the correct date.
- Be sure to explain all mileage, business meals, entertainment and each miscellaneous expense on the expense report. In addition, be sure that all supporting documentation is attached. Specific requirements for supporting documentation can be found in Appendix 2.
- Enter the proper account codes for any miscellaneous items. Please refer to Appendix 5 for an explanation commonly used account codes.

A1.3 Cash and Checks

Expenses paid by cash or by check must be accompanied by an original receipt.

A1.4 Credit Card

Expenses paid by credit card must be accompanied by the original credit card charge slip. Credit card statements or other statements should be submitted as additional documentation ONLY.

A1.5 Direct-Billing/Cash Advances

Direct-billing is not allowed. Cash advances will be issued only under limited circumstances. Only the actual expense incurred with the cash advance funds are to be submitted for reimbursement; any remaining cash advance should be returned immediately.

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Appendix 2: Documentation Requirements

EXPENSE REPORT

SUPPORTING DOCUMENTATION

Mileage

Enter the amount to be reimbursed in the proper dated column. (calculated on expense report)

NOTATION REQUIRED

Document the date, total miles traveled, total cost (total miles multiplied by the current mileage reimbursement rate), locations traveled from and to and the business purpose. Only mileage from place of work to meeting site is expensible.

Not Applicable.

Airline Transportation

Enter the amount to be reimbursed in the proper dated column.

Not Required.

Attach the original airline passenger receipt.

Special Note: Only airline tickets, which have been used for travel, may be submitted for reimbursement. Any unused airline ticket must be returned to Special Events and Travel Department for credit and cannot be submitted on an expense report for reimbursement

Automobile Rental

Enter the amount to be reimbursed in the proper dated column.

Not Required.

Attach the original car rental payment receipt and documentation showing renter's name and dates of rental.

Reminder: It is Association policy to decline insurance on domestic auto rentals, however, it is recommended that insurance be purchased for international rentals.

Hotel

Enter the hotel charges to be reimbursed in the properly dated column.

Not Required

Attach the original hotel folio (itemized statement) and original payment receipt.

Special Note: Only hotel charges (i.e., room charge, city, state, other taxes) should be recorded in Hotel Room Charges. All other charges (i.e., room service, laundry, telephone) must be split out and recorded in their respective expense categories.

Personal Meals

Enter the amount to be reimbursed in the proper dated column and in the appropriate meal category.

Not Required for meals while traveling.

Attach the original hotel folio for room service expenses, or the original restaurant payment receipt.

Special Note: Only the cost of an employee's meal may be included in the Meal section. Includes the cost of a meal for one or more Association employees at which business is not discussed. Attendees must be clearly stated.

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EXPENSE REPORT

Business Meals

Enter the amount to be reimbursed in the proper dated column and the appropriate meal category.

NOTATION REQUIRED

Document the date, restaurant name, persons entertained (including name, title and company), and the business purpose/discussion.

SUPPORTING DOCUMENTATION

Attach the original restaurant payment receipt or hotel folio.

Special Note: The business purpose must occur immediately prior, during or after the meal or event to be considered a business meal. The business purpose must be clearly stated. Generic descriptions are usually insufficient in illustrating the business purpose; a descriptive account can be given without divulging confidential matters.

Entertainment

Enter the amount to be reimbursed in the proper dated column.

Document the date, entertainment event, persons entertained (including name, title and company), and the business purpose/discussion.

Attach the original entertainment receipt or hotel folio

Special Note: Entertainment expenses DO NOT include business or personal meals. All meals must be recorded in either the business or personal meals categories.

Telephone & Fax

Enter the amount to be reimbursed in the proper dated column.

Not Required.

Attach the original telephone, cellular or fax bill or hotel folio and proof of payment

Special Note: Please identify and deduct personal calls. Only business calls are reimbursable. It is required that all employees utilize the Sprint Calling Card Program.

Ground Transportation

Enter the amount to be reimbursed in the proper dated column.

Document to / from destinations.

Attach original taxi, shuttle, bus or parking payment receipt.

Special Note: Includes tips to drivers, skycaps, and valets

Tips & Baggage Handling

Enter the amount for tips associated with a hotel stay to be reimbursed in the proper dated column.

Not Required

Not Required

Special Note: Tips/Baggage Handling applies only to tip expenses incurred at a hotel. Tips to drivers, sky caps, valets and other individuals not associated with a hotel must be recorded in the Ground Transportation category.

Association Car Expenses

Enter the amount to be reimbursed in the proper dated column.

Not Required

Attach original repair payment receipt.

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Appendix 3: Preferred Vendors

Please see employee Staff Stie for a list of preferred vendors.

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Appendix 4: Tipping Guidelines

Restaurants:	
Waiter or Waitress	15% of bill. 20% if it is a 4 star + restaurant or for large parties.
Headwaiter / Maitre d'	\$20 - \$100 depending on the occasion, the restaurant, your frequency
Owner	None
Wine Steward	15% of wine bill
Bartender	10% - 15% of bar bill
Busboy	None
Servers at Counter	15% of bill
Coat Check Attendant	\$1 per coat
Buffet	5% - 10% of bill
Hotels:	
Chambermaid	\$3 per night.
Room Service Waiter	15% of bill
Bellhop	\$2 per bag for bringing you to your room with luggage; \$5 for opening and showing the room
Lobby Attendant	\$2 for opening door or calling taxi from stand. \$3 for help with luggage or finding a taxi on the street
Desk Clerk	None unless special service is given during long stays; then, \$5
Concierge	\$5 - \$10 average. More for special services or favors
Taxi	15% of fare, no less than 25 cents
Skycap	\$2 per bag

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Appendix 5: Commonly Used Account Codes

<u>TASK</u>	<u>NATURAL ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PURPOSE / NOTES</u>
6140	73000	Subscription/Dues/Memberships	Includes publication subscriptions and professional organization fees/ dues/ memberships.
6660	53000	Equipment Rental	Renting of equipment while on business trips.
6040	76000	Tournament Supplies	Supplies used at the Tournament Sites.
* Travel	79600	Laundry	Cleaning while on business trip.
6005	76000	Office Supplies	Includes all items purchased for use in the office.
6010	76000	Computer Supplies	Computer supplies purchased while on business trip.
6005	76000	Office Refreshments	Snacks and food items purchased for office staff use.
6640	74200	Telephone	Includes charges for home telephone and fax machine.
6640	74600	Cellular Telephone	Includes charges for cellular telephones.
* Travel	79500	Personal Meals	Includes and employee's meals, mini-bar, and snack charges while on business trips. <i>For audit purposes, business meals and personal meals should be separated, although charged to the same account.</i>
1545	56800	Business Meals	Includes meals where business is being conducted immediately prior to, during, or after the meal.

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<u>TASK</u>	<u>NATURAL ACCOUNT</u>	<u>DESCRIPTION</u>	<u>PURPOSE / NOTES</u>
2200	55020	Entertainment	Includes event tickets or other entertainment expenses associated with entertaining a business client.
* Travel	79400	Hotel	Includes hotel room charges and associated taxes, tips to hotel personnel, baggage handling, and maid service. <i>Does not include room service, mini-bar, telephone charges and other charges (These are coded separately.)</i>
* Travel	79400	Tips/Baggage Handling	Includes tips to hotel personnel, baggage handling, and maid service. <i>Does not include tips to individuals not associated with a hotel (i.e., taxi drivers, valets or skycaps).</i>
* Travel	79100	Airline Transportation	Purchase of airline tickets, including taxes and other fees. <i>Does not include skycap tips or other airport expenses. (These are coded under Ground Transportation).</i>
* Travel	79200	Ground Transportation	Includes taxi and bus fares, pay parking, tolls, shuttle services.
* Travel	79200	Automobile Rental	Rental of vehicles.
* Travel	79600	Miscellaneous	

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*** Travel:**

2800 Spouse Travel

2811 Board of Director Travel

2812 Officers Travel

2813 Past Presidents Travel

2820 Committee Travel

2825 Rules Committee Travel

2830 Staff Travel

2835 Executive Travel

2840 Faculty Travel

2846 Speaker Travel

2850 Recipient Travel

2860 Section Delegate / Candidate Travel

2865 Section Personnel Travel

2870 Consultant Travel

2880 Contestants Travel

2995 Official Party Travel

2900 Player Family Travel