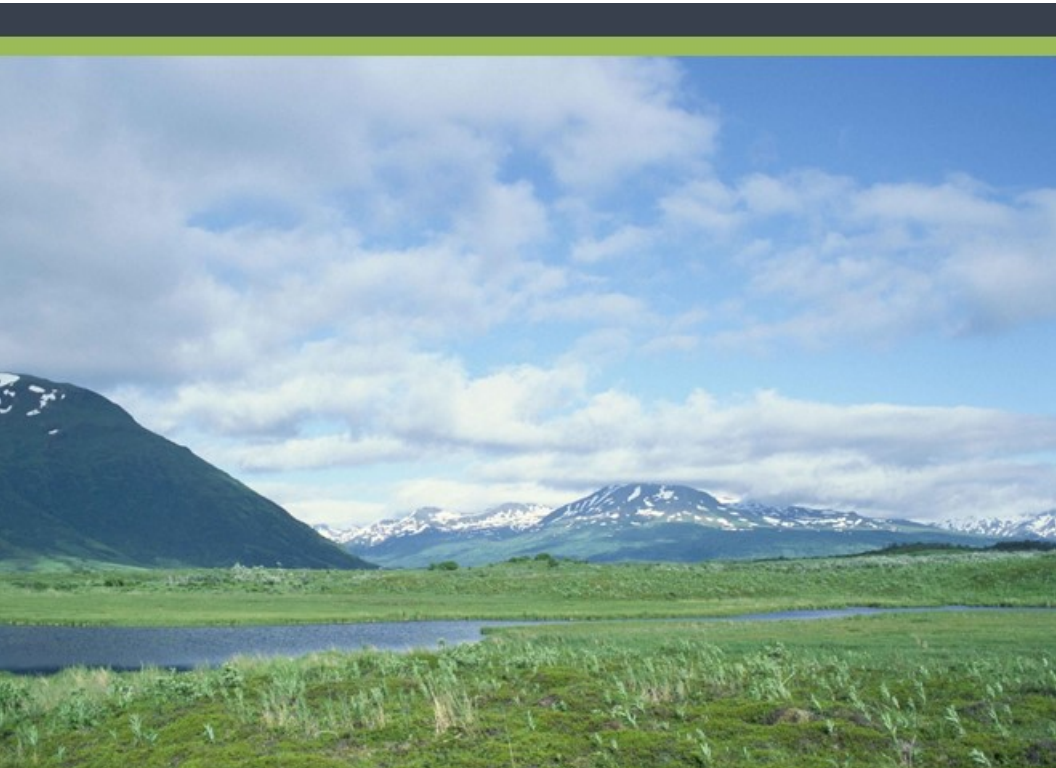


Travel Policy and Procedures



October 2018

FOREWORD

The following manual is intended to provide an overview of the travel policies and procedures for UNISHKA Research Service, Inc. (UNISHKA). The purpose of this policy is to:

- ◆ Describe the types of expenditures that are reimbursable by the company.
- ◆ Inform employees of their responsibilities to control and report travel and entertainment.
- ◆ Describe the process for an employee to file and obtain travel expenses and reimbursement.

The effective date of all policies described in this manual is October 1, 2018. If a policy is added or modified subsequent to this date, the effective date of the new/revised policy will be indicated within the policy heading.

Finally, we welcome your comments or suggestions for improvements and these may be incorporated in future revisions of these procedures.



Jeffrey Coonjohn
CEO & Chief Operations Officer
UNISHKA Research Service, Inc.

1 October 2018

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1 INTRODUCTION

UNISHKA has developed this Travel Policy and Procedures Manual to provide our business travelers with a reasonable level of service and comfort at the lowest possible cost. An effective travel policy is essential in maximizing our ability to negotiate discounted rates with preferred suppliers and control travel expenses.

1.1 Purpose

The purpose of this document is to:

- ◆ Ensure all employees have a clear and consistent understanding of policies and procedures for business travel and entertainment.
- ◆ Provide guidance on allowable and non-allowable expense types.
- ◆ Ensure company travel and entertainment costs are managed within reasonable limits by establishing clear expense criteria.

1.2 Scope

This travel policy applies to all individuals traveling on UNISHKA company business. Amendments to this document may be made at the operating company level to accommodate local market conditions and requirements and remain in accordance with the Joint Travel Regulations (JTR) established by the U.S. Department of Defense (DoD).

1.3 Responsibility and Enforcement

The traveler is responsible for complying with this travel policy. The approver is responsible for accurately reviewing expense reports for compliance. Employees will be reimbursed for all reasonable and necessary expenses while traveling on authorized Company business. UNISHKA assumes no obligation to reimburse employees for expenses that are not in compliance with this policy.

Travelers who do not comply with this travel policy may be subject to delay or withholding of reimbursement.

2 GENERAL TRAVEL POLICY

It is UNISHKA's policy to reimburse employees and consultants for all necessary, reasonable, and verifiable expenses, as qualified by any and all of UNISHKA's policies, incurred when traveling on authorized UNISHKA business.

Travel includes balancing cost, comfort and mission results. Travel expenses must be properly documented and approved on a Travel Reimbursement Package. Further, a member of senior management must be familiar with the purpose for travel expenditures and be satisfied that they have been reported in a manner consistent with UNISHKA's recognized policy.

Employees are expected to:

- ◆ Exercise good judgment with respect to expenses, as not all expenses are allocable for reimbursement.
- ◆ Consider all UNISHKA's reimbursement policies and requirements before incurring an expense.
- ◆ Spend the UNISHKA's money as carefully and judiciously as they would their own.
- ◆ Report all expenses and advances promptly and accurately with required documentation.

In the event of a discrepancy between the UNISHKA policy and the JTR, the JTR shall control until specifically addressed in the UNISHKA policy.

3 PER DIEM REIMBURSEMENT POLICY

For a full list of reimbursable expenses please review the JTR issued by the DoD Per Diem, Travel, and Transportation Allowance Committee¹.

The JTR is revised and updated monthly. For immediate and monthly changes to the travel regulations, select the links in the “Travel Regulations Notices” box on the left of the webpage. To stay abreast of changes, subscribe to the DoD “Travel Regulations” RSS feed at <http://www.defensetravel.dod.mil/site/rss.cfm>.

3.1 CONUS Per Diem Rates

Per diem rates change often, therefore it is recommended that travelers verify current rates prior to departing on their business trip. The General Services Administration (GSA) establishes the per diem rates for the 48 contiguous states (CONUS), which are the maximum allowances for expenses incurred while on official travel. The CONUS per diem rate for an area is comprised of three allowances: the lodging allowance, the meals allowance, and the incidental expense allowance. To determine travelers CONUS Per Diem Rate please visit <https://www.gsa.gov/travel/plan-book/per-diem-rates>.

3.2 OCONUS Per Diem

Per diem rates for locations outside of the contiguous states (OCONUS), are established monthly by the U.S. Department of State (DoS) Office of Allowances as maximum U.S. dollar rates for reimbursement of U.S. Government civilians traveling on official business in foreign areas. Lodging and Meals & Incidental Expenses (M&IE) are reported separately followed by a combined daily rate. To determine a traveler’s OCONUS per diem rate please visit https://aoprals.state.gov/web920/per_diem.asp.

3.3 Alaska, Hawaii, and US Territory Per Diem

Per diem rates for Alaska, Hawaii, and US territories are not reported on either of the per diem rate lookup tables listed above. To locate per diem rates for these locations, please visit the DoD Defense Travel Management Office site <https://www.defensetravel.dod.mil/site/perdiemCalc.cfm>.

¹ <http://www.defensetravel.dod.mil/Docs/perdiem/JTR.pdf>

4 TRAVEL REIMBURSEMENT PACKAGE

The traveler should complete the UNISHKA Travel Reimbursement Package within 14 days after the conclusion of the business trip. The Travel Expense Form is contained in one Excel workbook which consists of five (5) worksheets: Instructions; Travel Reimbursement Form; Per Diem Log; Schedule of Travel Expenses; and Payment Request. A completed Travel Reimbursement Package includes the Travel Expense Form workbook as well as copies of all supporting documentation (i.e., receipts, travel itineraries, etc.) for travel expenses. When the Travel Reimbursement Package has been completed and signed by the traveler, it is submitted for review to the Project Coordinator for any project-related travel, or to the Finance Specialist for non-project related travel.

The Project Coordinator or Finance Specialist will review and ensure that the documents are accurate before they submit it to the designated approver² for review. The approver will review the documents for accuracy and allocability and will sign both the Travel Reimbursement Form and the Payment Request Form if the travel claim is approved. Once signed, the final Travel Reimbursement Package will be sent to Accounts Payable (AP) for processing. Please allow at least 14 calendar days for processing of consultant travel reimbursement requests and at least 7 calendar days for employee travel reimbursement requests. Any discrepancies will lengthen the processing of the request.

4.1 Travel Reimbursement Form

Traveler Name: Enter the legal name of the traveler. The name entered should be the same name that is included in the “Payable To” field on the Payment Request Form (Section 3.4).

Mailing Address: Enter the address where the check is to be mailed.

Telephone Number: Please enter the telephone number where the traveler can be reached. Please also include the country code and area code.

Project Number: Enter the identification number of the project that will fund the expenses being claimed. If you do not know the project number, please contact the Project Coordinator of your project. If you are traveling as part of an UNISHKA administrative function or for business

² The Program Manager is the designated approver for project-related travel and the Finance Manager is the designated reviewer for all other travel.

development, please ask your supervisor for the appropriate information for this category.

Task Code: Enter the specific task code that corresponds with the project number (if applicable).

Travel Dates: Enter the departure date and return date (MM/DD/YYYY) as it appears on your travel itinerary.

Itinerary: This section must be filled out completely. You must also print out and attach the most recent version of your itinerary. This should include any changes that took place while you were enroute or if it was necessary to change travel arrangements mid-trip.

Travel Advance: If the traveler received a pre-paid per diem advance then you must enter the date the payment was issued in addition to the exact amount that was issued. The amount should be in U.S. dollars and cents. You must also provide a copy of the approved Travel Advance Form with your supporting documents.

UNISHKA will determine a traveler's eligibility for travel advances on a case by case basis.

Traveler's Signature: The traveler must sign and date the Travel Reimbursement Form to certify that s/he has incurred the expenses that are being claimed for reimbursement.

Approved by: The person who approves the request. For project-related expenses, this will be the Program Manager. For non-project related expenses, this will be the Finance Manager. The approver must have the appropriate level of approval authority to approve expenses charged to the project number(s) indicated. Include printed name(s), signature(s), and date(s).

4.2 Per Diem Log Form

Authorized Per Diem Rates: Enter the lodging rate and meal and incidental expense rate (M&IE) for the city and country visited. See Section 2 for Per Diem Rates.

If meals are provided while attending a training, conference, seminar or workshop the amount of the M&IE, whether it is for breakfast, lunch or dinner, should be deducted from the overall M&IE rate. A full breakdown of M&IE rates can be found on the DoS Office of Allowances website³.

³ https://aoprals.state.gov/content.asp?content_id=114&menu_id=75

Per Diem Breakdown: Begin by entering travel dates (MM/DD/YY) of the trip. Each day should be entered on a separate line. Each day is broken up into four intervals, where each interval represents 25% of the day. For each day, mark all boxes where the traveler is away from their home of residence, according to the guidance below:

- ◆ For the first and last day(s) of travel the traveler can claim up to 75% of the M&IE rate. Per the JTR, location for the purposes of determining the per diem rate is based on the traveler’s location at 2400 hours (midnight).
- ◆ For the remaining days in country the traveler is eligible to claim 100% of the M&IE rate. Enter the number of days the traveler is in the city (.25, .50, .75, 1). Enter the M&IE rate that has been established for the traveler’s location.
- ◆ Enter the actual daily lodging rate for the location (including the taxes). If the daily lodging rate (including taxes) is in excess of the authorized per diem lodging rate for the location, enter the per diem lodging rate instead of the actual daily rate. **Please note:** *the traveler is responsible for any charges in excess of the per diem rate.*

4.3 Schedule of Travel Expenses

Travelers Name: Enter the legal name of the traveler. The name entered should be the same name that is included in the “Payable To” field on the Payment Request Form.

Period of Travel: Enter the departure date and return date (MM/DD/YY) as it appears on the travel itinerary.

Date on Receipt: Enter the date (MM/DD/YY) as it appears on the receipt that is being claimed for reimbursement.

Expense Description: Include a brief description of the expense being claimed for reimbursement (i.e., Uber from airport to hotel; baggage fees; parking fee).

Per Diem: This amount will populate automatically. The Per Diem Log Form must be filled out in its entirety in order for this amount to be calculated accurately.

Other Expenses: Enter the amount of the expense in U.S. dollars and cents. If the receipt is in a currency other than USD it must be converted into USD. Using <https://www.oanda.com/currency/converter/>, select the amount and currency to be converted into USD, and select the date of the transaction to get the correct rate. Each conversion must be printed and attached to the correct receipt. The receipt must indicate that the costs were

paid for prior to the claim for reimbursement. See Section 3.5 for instruction regarding receipts and supporting documentation.

4.4 Payment Request

Form of Payment: The CHECK box should be selected for all domestic payments. The WIRE box should be checked for all international payments.

Payable To: This field should populate automatically, however, if it does not, enter the name as it should appear on the check. If the payment selected is WIRE, enter beneficiary name.

Mailing Address: This field should populate automatically, however, if it does not, enter the address where the check will be mailed. If the payment selected is WIRE, enter the beneficiary address.

Purpose: Describe the purpose of the payment request. Include all information needed to justify the expenditure as a legitimate use of project/company funds.

Project Number: This field should populate automatically, however, if it does not, enter the identification number of the project that will fund the expenses being claimed.

Task Code: Enter the specific task code that corresponds with the project number (if applicable).

Requested By: The person who fills out the form, generally the traveler. The requester should make sure that the supporting documentation/invoice is accurate before it is submitted for review and approval. The reviewer will contact this person with any questions.

Approved By: The person who approves the request. The approver must have the appropriate level of approval authority to approve expenses charged to the project number(s) indicated. Include printed name(s), signature(s), and date(s).

Special Instructions: Any instructions the traveler has for AP should be included in this field. AP will make every attempt to accommodate special requests, however, it is the sole discretion of Finance Specialist and the Finance Manager to adhere to such requests.

Payment Amount: This field should populate automatically, however, if it does not, enter the amount of the request in U.S. dollars and cents. This amount can be found at the bottom of the Schedule of Travel Expenses in the Total Trip Expenses field.

Invoice Date: Enter the date the request is approved by the Project Manager or Finance Manager.

4.5 Supporting Documentation

While traveling, the traveler must be mindful to retain all itineraries as well as receipts for lodging, transportation, and other reimbursable expenses. It is not necessary to keep receipts for meals or personal incidental expenses, as each traveler receives a M&IE reimbursement based upon approved M&IE rates as discussed in Section 2.

When travel is complete and the traveler is completing the Travel Reimbursement Package, all itineraries and receipts should be scanned or otherwise duplicated electronically. The traveler should compile a PDF Supporting Documentation file which contains itineraries, receipts, and the oanda.com printout for any receipts that contain totals in other than U.S. dollars. For ease of review and in the interest of receiving a reimbursement as rapidly as possible, it is suggested that the traveler include the Supporting Documentation in the order listed below within the PDF document. ***It is important to note that the currency exchange printout from the www.oanda.com conversion⁴ must immediately follow the receipt it references.***

- ◆ Travel itineraries (airline, train, or bus) – all itineraries must be included, regardless if the ticket was purchased by UNISHKA or by the traveler.
- ◆ Lodging receipts – only lodging receipts for accommodations purchased by the traveler must be included.
- ◆ Other expenses – the expenses below should be included on both the Schedule of Travel Expenses (Section 3.3) and in the Supporting Documentation in date order.
 - Ground transportation receipts – this may include receipts for Uber, Lyft, taxis, or other forms of ground transportation, not to include long distance scheduled transportation. This also includes rental car receipts.
 - All other travel expense receipts – this may include such items as baggage fees, fuel for rental car, tolls, supplies purchased for a specific business purpose, visa fees, etc.

The Supporting Documentation must be included as part of the Travel Reimbursement Package and submitted to the reviewer at the same time as the Travel Expense Form workbook.

⁴ If the receipt is in a currency other than USD it must be converted into USD. Using <https://www.oanda.com/currency/converter/>, select the amount and currency to be converted into USD, and select the date of the transaction to get the correct rate. Each conversion must be printed and attached to the correct receipt.

5 PROCEDURES

5.1 Booking Travel

UNISHKA's Logistics Coordinator is responsible for booking business travel, unless other arrangements have been made for a particular project or contract. Once a traveler has received authorization to travel, bookings can be requested via email at support@unishka.com.

The Logistics Coordinator maintains documentation for all UNISHKA travelers, which includes the information necessary to book air travel, any registered or trusted traveler registration status, frequent flyer information, and preferred airline and seating placement. When possible, travel bookings will be made with these considerations in mind.

In accordance with the JTR, the UNISHKA Logistics Coordinator only books economy travel and economy accommodations. However, a traveler may upgrade travel or accommodations at personal expense. Under certain circumstances, other accommodations may be authorized or approved. For any travel in "other than economy", the traveler must submit a Travel Policy Exception⁵ request at least two (2) months in advance of travel. (Please see JTR Section 020206-J).

If you need to stay at a particular hotel that is more expensive than the designated hotel, you must have proper justification to do so before travel arrangements are booked. The same procedure applies for cars, airfares, etc.

5.2 Air Travel

All employees traveling via air carrier must utilize Lowest Fare Routing (LFR). In addition, for U.S. Government project-related travel, UNISHKA abides by the Fly America Act (JTR Section 020206-I). The LFR is the lowest fare available for official travel, and will (where possible):

- ◆ Provide cost savings for the round trip air ticket.
- ◆ Result in a reasonable total layover.
- ◆ Result in travel time that is not significantly longer than that of a one-way trip.

⁵ If you have a medical or other reason for requesting "other than economy" travel, please contact your Project Coordinator to request a Travel Policy Exception package. Travelers should be mindful that the approval process for a Travel Policy Exception is rigorous and may take 6-8 weeks as it must be approved by the prime contractor (if any) as well as the funding agency.

- ◆ Require no more than one interim stop each way.

International air travel outside of the U.S. and to overseas locations will be by LFR.

All travel reservations should be made as far in advance as possible to take advantage of available discounted airfares.

In accordance with the JTR, the UNISHKA Logistics Coordinator only books economy travel. However, a traveler may upgrade travel at personal expense. For example, travelers who are enrolled in airline incentive programs are permitted to use their personal upgrades along with UNISHKA's booking of the LFR. Under certain circumstances, other accommodations may be authorized or approved. For any travel in "other than economy", the traveler must submit a Travel Policy Exception request at least two (2) months in advance of travel. (Please see JTR Section 020206-J).

Reasonable stopovers enroute may be approved provided that:

- ◆ They do not interfere or adversely affect achievement of the desired business objective.
- ◆ They do not result in any significant loss of work time.
- ◆ The travel expense claimed from UNISHKA does not exceed either the actual cost, or the cost of the applicable air fare between the place of departure and the business destination, whichever is the lesser.
- ◆ Approval must be obtained in advance from the appropriate manager.

If such a stopover is made, UNISHKA assumes no responsibility or liability of any kind for any employee actions or activities during or occasioned by the stopover.

Occasionally, a traveler may need to take "leave enroute" or to make a stopover to accommodate other obligations. Leave enroute must be approved by the Program Manager for project-related travel or by a direct supervisor for non-project related travel. If approved, leave enroute may then take place at no cost to UNISHKA. Additionally, UNISHKA is not responsible for any incurred expenses, per diem, or reservations during this leave.

5.3 Car Rental

Car rental discounts are based on volume. Wherever possible, work with the Logistics Coordinator to schedule and book car rental so UNISHKA can obtain any rental discounts available. When booking a car rental, please inform the Logistics Coordinator of the dates and location of the rental, as well as the number of travelers who will be using the vehicle.

Car rentals are generally the most expensive mode of transportation and should only be used when the nature of the trip or the locations of the customer being visited is such that the use of local transportation (i.e. taxi, Uber, Lyft) is not practical or would be more expensive.

5.4 Privately Owned Vehicle

A Privately Owned Vehicle (POV) personally owned by an employee and used for an approved business purpose (i.e., transport to/from airport, local travel to business meeting) will be compensated when actually driven for such purpose and will be reimbursed a fixed amount as listed in the GSA POV Mileage Reimbursement Rates⁶. Mileage should be fully documented as to date, starting location, ending location, persons visited, the business purpose, and the business miles.

5.5 Car Service

Taxis, Uber, or Lyft should be used when other reasonable and less expensive forms of transportation are not readily available. In traveling away from home, overnight living accommodations should, to the extent practicable, be selected so as to eliminate or minimize the need to use taxis or other local transportation. When taxis are used, they should be shared to the maximum extent possible by employees traveling together on UNISHKA business. A receipt for the fare charged must be obtained by the traveler and included in the Supporting Documentation.

5.6 Hotels

UNISHKA's Logistics Coordinator will make hotel reservations at the best available rate with reasonable quality accommodations, at the most convenient location. As a guideline, the Logistics Coordinator refers to the appropriate per diem lodging rate (see Section 2) and takes into consideration any hotel rewards program the traveler has listed on the Traveler Information sheet. Upon arrival, the traveler should verify that the rate that is shown on the itinerary is the rate they receive. A traveler may upgrade accommodations at personal expense, however, costs are only reimbursable at the appropriate per diem lodging rate.

⁶ <https://www.gsa.gov/travel/plan-book/transportation-airfare-rates-pov-rates-etc/privately-owned-vehicle-pov-mileage-reimbursement-rates>

5.7 Meals

Travelers are paid M&IE for each day of travel (see Section 2), therefore, all personal meals while traveling are the responsibility of the traveler. If meals are provided while attending a training, conference, seminar or workshop the amount of the M&IE, whether it is for breakfast, lunch or dinner, should be deducted from the overall M&IE rate. A full breakdown of M&IE rates can be found on the DoS Office of Allowances website⁷.

If a traveler anticipates the need to provide a business-related meal for a customer or client, the expense must be approved in advance using the Advanced Authorization for Meals form. This form must be completed and approved by the Program Manager or Finance Manager prior to the meal.

The Advanced Authorization for Meals form must include the following: date, amount, place, and explanation of nature of business. A list of names of those entertained must be included. A receipt is required for all entertainment expenses regardless of the amount. Wine and bar tabs are not reimbursable. Entertaining other employees is not a reimbursable expense.

5.8 Advances

While UNISHKA prefers to reimburse travelers for expenses rather than provide cash advances, occasionally there are circumstances which necessitate a cash advance. UNISHKA business travelers may be given an advance to provide funds for authorized future company expenses.

To request a travel advance, the traveler must complete a Travel Advance Request Form and have it approved by the Program Manager or Finance Manager as appropriate. All requests for Travel Advance must be approved and submitted to the Finance Department at least (3) business days prior to the traveler's departure. A traveler may request a cash advance of up to U.S. \$100.00 per day of travel on UNISHKA business (up to \$1,000).

Any excess of advanced funds over expenses must be remitted promptly with the Travel Reimbursement Package. Delinquent notices will be sent on advances that have not cleared within thirty (30) days from issue date. A traveler may not request any further advance if there is an advance outstanding that has not been resolved.

5.9 Miscellaneous

Travelers are paid M&IE for each day of travel (see Section 3), therefore, all incidental expenses while traveling are the responsibility of the traveler.

⁷ https://aoprals.state.gov/content.asp?content_id=114&menu_id=75

Incidental expenses may include items such as: dry cleaning, tips and gratuities, personal hygiene or other personal items, etc. In addition, the following are not reimbursable:

- ◆ Annual credit card fees
- ◆ In-room or in-flight movies
- ◆ Personal reading materials
- ◆ Airline, hotel, and car rental club memberships (except when there is a bona fide business need)
- ◆ Restaurant count club memberships

This list is not fully encompassing. All items submitted for reimbursement will be paid at the discretion of UNISHKA using all applicable policies as a guide.

5.9.1 Receipts (Proof of Payment)

UNISHKA requests that receipts for all expenditures be submitted with the Travel Reimbursement Package. As a general rule, UNISHKA will not reimburse an expenditure greater than \$25.00 without a receipt. In the event a receipt has been lost or destroyed, however, the traveler may still claim such an expense by submitting a Statement in Lieu of Receipt for each expense for which there is no receipt. ***Please note: The Statement in Lieu of Receipt should not be included in a Travel Reimbursement Package as a matter of course, as each traveler is responsible for collecting and submitting receipts for each expense.***

5.9.2 Approval

All Travel Reimbursement Packages must be approved by the Program Manager for project-related travel or by the Finance Manager for non-project-related travel. Travel Reimbursement Packages should be submitted to the Accounts Payable Department within 14 days after the completion of business travel or reimbursement may be delayed while current reports are processed.

5.9.3 Travel Expense Reports

Regulations require that traveling personnel maintain an adequate record for each trip and post all pertinent information in support of each expenditure (who, what, why, when and how much). Travel Reimbursement Packages are due no later than 14 days after the completion of business travel. Please see Section 4 for a detailed explanation of the Travel Reimbursement Package.

5.9.4 Responsibilities

Traveler's Responsibilities

- ◆ Use good judgment when incurring business expenses. Consider less expensive alternatives to a trip such as conference call.
- ◆ Submit Travel Reimbursement Packages within 14 days for trips requiring air and/or overnight travel. Travel Reimbursement Packages may be submitted every two (2) weeks if on an extended business trip.
- ◆ Obtain appropriate approval signatures, including exception approvals when required.
- ◆ Provide accurate actual expense details on the Travel Expense Form for reimbursement. Adequate documentation includes daily recording of actual expenses by categories in U.S. dollars. All required fields must be completed with original receipts.
- ◆ Adhere to meal guidelines.
- ◆ When possible schedule travel 14-21 days in advance.
- ◆ Obtain pre-approval for travel on a Travel Authorization Form.
- ◆ Repay company amounts due promptly.
- ◆ Ensure that Travel Reimbursement Packages are properly approved by the Program Manager for project-related travel or by the Finance Manager for non-project-related travel.
- ◆ Receipts are required for reimbursements of all authorized business expenses. The receipt must identify the name of establishment, date, actual amount incurred, description, and receipt of payment. Items considered non-receptible such as housekeeping/porter tips and some highway tolls may be reimbursed without a receipt.

Approver's Responsibilities

- ◆ Ensure all expenses are reasonable, in support of business goals, and in accordance with UNISHKA policy.
- ◆ Approve expenditures for which no direct or indirect benefit (e.g. in attendance at the meeting) was received.
- ◆ Only authorize reimbursement for air, car, and hotel expense if booked through the Logistics Coordinator.
- ◆ Cost effective management of business expenses.

5.9.5 Exceptions to Policy

An Exception to Policy is required if employee business expenses are not clearly in accordance with policy. Any of these conditions require an Exception to Policy:

- Unusual expense
 - Expenses that could reasonably appear to be inappropriate
 - Expenses that exceeds guidelines
 - Expense reports that are not submitted in a timely manner
 - Inadequate or missing receipts
- ◆ Exceptions to policy normally require supervisor approval plus the signature of a Senior Manager or his/her designee.
 - ◆ Approving manager may not be a direct or indirect beneficiary of the expense being approved. For example, an expense report for business meetings must be approved by the next highest level of management not in attendance.

