

DSRA EXPENSE POLICY

1. Policy Statement

The Delphi Salaried Retirees Association (DSRA) shall reimburse its Members for approved, reasonable, proper, and necessary expenses related to conducting the business of DSRA. This shall include both travel and non-travel related expenses.

2. Purpose

The purpose of the DSRA Expense Policy is to specify the financial rights and responsibilities of DSRA Members who while conducting DSRA business incur personal expenses for which they may be entitled to compensation.

3. Scope

The Expense Policy shall define the guidelines to be followed for the: pre-approval, reporting, verification, approval, and reimbursements of expenses incurred while conducting the business of DSRA. The processes for implementing these guidelines shall be defined in related DSRA Operating Procedures and Forms.

4. Pre-approval Requirements

Pre-approvals for reimbursable expenditures by a Member one level higher in the DSRA are required unless making those expenditures falls within the job authority of that Member and falls within an allowed budget for that DSRA position which shall be determined by the Board of Directors.

Examples of pre-approval requirements are as follows and must be documented in writing [i.e. an email].

- Any member of the Board of Directors may pre-approve expenditure by a DSRA Member and/or Committee Member.
- Any Officer of the Board of Directors may pre-approve expenditure by a member of the Board of Directors who is not an Officer of the Board.
- The Treasurer of the Board shall pre-approve expenditure by an Officer of the Board.
- The Chairman of the Board shall pre-approve expenditure by the Treasurer of the Board.
- Expenses expected to be in excess of \$250.00 shall require the pre-approval by a majority vote of the Board of Directors.

5. Reporting of Expenditures

All reimbursable expenses incurred by a Member of DSRA shall be documented in accordance with Operating Procedures and Forms provided by DSRA.

6. Verification of Expenses

Receipts are required for the verification of all expenses before those expenses can be approved and reimbursed. Receipts shall be provided with expense forms in accordance with DSRA Operating Procedures written for this purpose. In the event that the original receipt has been lost, the member must provide a written explanation of the incurred expense with expense forms.

7. Approval and Reimbursement of Expenses

Expense reimbursement requests on approved DSRA Expense Forms with receipts shall be forwarded to the Treasurer of the DSRA Board for the purpose of payment to the Member and to be kept as a permanent record which, may be subject to either internal and/or external auditing. The DSRA Treasurer reserves the right to request additional information if necessary prior to payment.

Personal expenses incurred by the DSRA Treasurer shall require approval by the DSRA Chairman. If personal expenses exceed \$500 for any DSRA Member, the DSRA Treasurer shall take the expense information to the DSRA Board for review and approval.

8. Timeliness of Process

Any Member requesting the reimbursement of expenses has the right to either a timely reimbursement of their expenses or an explanation as to why the expenses are not reimbursable or why there may be a delay in payment. Likewise, the Member also has a duty to follow all DSRA Operating Procedures related to expense reimbursement and to fill out all forms truthfully and in a timely manner.

9. Reimbursable Expenses

The following are typical examples of expenses that shall be reimbursable provided that the expenses have been pre-approved and that the member has followed all DSRA Operating Procedures related to this topic and has filled out and submitted for approval all Forms related to this topic:

- Office supplies and postage for business related operations and mailings.
- Cell phone charges pertaining to DSRA business.
- Gasoline reimbursement for business related trips.
- Parking and tolls associated with trips for which mileage is reimbursed.
- Air travel at the lowest available coach fare to include any necessary baggage fees, etc.
- Meals if incurred after the initiation or before the conclusion of the business trip.
- Meals if incurred as a result of a DSRA sanctioned business meeting. This may include meals for others if pre-approved.
- Lodging costs to include phone charges for personal call home and/or for business related calls and to include computer access fees.
- Automobile rental for a vehicle appropriate for the number of travelers and when the cost is less than for other transportation options.

10. Non-Reimbursable Expenses

In addition to expenses which have not been pre-approved, the following are typical examples of expenses which shall not be reimbursed:

- First class, spouse and International travel.
- Upgrades to air travel, car rentals, and motel rooms.
- Purchase of clothing, luggage, toiletries, gifts and other personal miscellaneous items.
- Supplemental travel or car rental insurance.

- Fines, penalties, or legal fees unless suffered as a result of actions taken by DSRA.
- Personal entertainment, alcoholic beverages, or recreational expenses.

11. Miscellaneous

Members incurring reimbursable expenses are expected to make reasonable choices which serve to provide the best value to DSRA and not to unfairly benefit or result in a personal gain for the Member.

12. Change History Log

REV	APPROVED	DESCRIPTION OF CHANGE
000	3/18/2010	Initial App'l for DSRAPOL 002
001	4/28/2011	Updates approved by DSRA Board 4/28/2011
002	7/21/2011	Delphi Salaried Retirees Association name updated.