

ANNEX C
TO THE BY-LAWS OF EXCELSIOR LODGE NO. 1

TRAVEL REIMBURSEMENT GUIDELINES

SECTION 1. INTRODUCTION

These guidelines are not meant to be an exhaustive statement of Lodge policy, but rather to provide sufficient guidance to seek reimbursement. This annex is available on the Lodge's website at ioofhawaii.org or from the Lodge Secretary. For questions that are not addressed here, please contact the Travel Committee.

SECTION 2. POLICY

- A. It is the policy of Excelsior Lodge No. 1 to reimburse members for reasonable and necessary expenses incurred in connection with approved travel activity on behalf of the Lodge. The following procedures adheres to travel guidelines as stated in the United States Office of Management and Budget, "*Cost Principles for Non-Profit Organizations.*"
- B. Approved travel activities normally include travel to the Tomb of the Unknown Soldier and the Sovereign Grand Session.
- C. Unless required for official business as an elected or appointed officer of the Lodge or Sovereign Grand Lodge; or as a voting member of a Sovereign Grand Lodge Standing Committee; or as describe in this annex, allowances for Lodge reimbursement from the Lodge for travel expenses shall be limited to three occurrences per member for each approved activity. This limit shall remain in effect until all Lodge members, meeting the eligible traveler criteria, requesting to travel, have had the same opportunities.
- D. The Noble Grand shall inform the Lodge of authorized travelers prior to approval of any travel related reimbursements.
- E. The Noble Grand shall appoint a Travel Committee. The Travel Committee shall provide cost estimate and recommended traveler information for approved travel activities to the Noble Grand, the Budget Committee and the Lodge.
- F. Excelsior Lodge No. 1 reserves the right to amend or revise these policies and procedures at any time. Changes in policies and procedures will be distributed to Lodge members for approval and are to be considered effective on their date of issue.

SECTION 3. PROCEDURE

A. APPROVAL

- a. Request to travel by officers and members of the Lodge, which is to involve reimbursement of expenses from the Lodge, shall be submitted to the Noble Grand no later than the first meeting in February of each year.
- b. All travel involving reimbursement by the Lodge shall be *approved in advance* by the Noble Grand. It shall be certified as to the availability and designation of funds as established in the Lodge's approved Budget.
- c. The Noble Grand shall require the Secretary and the Treasurer to create and maintain a roster of authorized travelers receiving reimbursement of travel expenses for approved travel activities.

B. TRAVEL COMMITTEE

1. The Travel Committee shall provide expense estimates to the Noble Grand by the first regular meeting in November of each year for approved travel activity for the upcoming year.
2. Using the official travel activity schedule of events, the Travel Committee shall determine the allowable claim period (see Section E) and the full and meal and incidental per diem rates for each activity to establish the expense estimates. The per diem rates can be obtained from the [U.S. General Services Administration Guidelines](#).
3. The Noble Grand and the Budget Committee will use the estimates for preparing travel allowances for the respective year's budget.
4. The Travel Committee shall review submitted travel requests and use the eligible traveler selection criteria to provide prioritized recommendations to the Noble Grand of travelers that are eligible for reimbursement of travel expenses for approved travel activities no later than the second regular meeting in February of each year.
5. The Noble Grand shall use the Travel Committee's recommendations of eligible travelers for reimbursement of travel expenses to select authorized travelers. The Noble Grand shall submit the names of authorized travelers to the Lodge by the first regular meeting in March.

C. ELIGIBLE TRAVELERS

- a. Members must be third degree beneficial members in good standing to be eligible for reimbursement of travel expenses.

- b. In addition to the criteria for each approved travel activity, the Travel Committee shall consider a member's longevity as a beneficial member of Excelsior Lodge; attendance at meetings; and support of the Lodge, its functions, and service projects when prioritizing recommended travelers.
- c. Pilgrimage to the Tomb of the Unknowns:
 - a. At their own expense, all members, families and friends of the Independent Order of Odd Fellows are cordially invited to attend the Independent Order of Odd Fellows Pilgrimage to the Tomb of the Unknowns.
 - b. The following criteria shall also be considered in determining the priority for selection of travelers eligible to receive reimbursement of expenses to attend the Pilgrimage:
 - 1) The Noble Grand, Vice Grand, and Immediate Past Grand.
 - 2) Other current elected and appointed officers of the Lodge.
 - 3) Other Lodge members.
- d. Sovereign Grand Lodge (SGL) Sessions:
 - a. At their own expense, a member in good standing in an Odd Fellows Lodge, an Encampment, a Canton and a Rebekah Lodge, all in good standing, may visit SGL Sessions upon being vouched for by a Grand Representative from the member's jurisdiction or by presenting the required Official certificates to the Sovereign Grand Guardian reflecting dues paid up-to-date in all four (4) components.
 - b. At their own expense, an Excelsior Lodge Third Degree member in good standing, may visit SGL Sessions provided the member presents an Official Certificate showing dues paid in advance and a letter, written on Excelsior Lodge's letterhead, stating that the member has attained the Third Degree. The letter must be signed by the Noble Grand, attested by the Secretary and bear the Seal of the Lodge. It must also be signed by the District Deputy Sovereign Grand Master (DDSGM) and bear the seal of the DDSGM, thus attesting that said Lodge is in good standing.
 - c. The following criteria shall be used to determine eligibility and priority for selection to receive reimbursement of expenses to attend the Session:
 - 1) Those currently serving as the District Deputy Sovereign Grand Master, the Grand Representative, and the Alternate Grand Representative
 - 2) The Noble Grand and Vice Grand,

- 3) Excelsior Lodge members who are currently elected to or appointed to offices of the Sovereign Grand Lodge (SGL).
 - 4) Other current elected and appointed officers and Trustees of the Lodge;
 - 5) Other Lodge members.
- d. Excelsior Lodge members who do not qualify for travel to the SGL Sessions under the eligible traveler selection criteria listed above shall provide justification as described below to be considered for approval for reimbursement of travel expenses.
- 1) Any member who volunteers for, or is requested to join, a SGL committee shall inform the SGL Committee Chair (or other person making the request) that the member must first obtain the permission by vote of the Excelsior Lodge membership assembled at a regular meeting, in order to accept the position on the committee.
 - 2) The Excelsior member shall request that the committee chair or other SGL official making the request, provide a signed written statement attesting to the below listed information. The member shall submit the statement to the Noble Grand for consideration and approval by the Lodge to receive reimbursement of travel expenses to attend the SGL session for the purpose of attending meetings of the committee.
 - a. That the material to be dealt with by the Committee requires the member's physical presence at all Committee meetings during an SGL Session and that the Excelsior Lodge member cannot participate in the committee by information exchanged by conference call, telephone, email, other electronic media, or by US Postal service mail, prior to or during committee meetings.
 - b. That the SGL Committee Chair attests to the veracity of the above requested information by his/her signature, and by providing his/her full name, position in the SGL and on the committee, and his/her telephone number, home address, and email address.
 - 3) If approved to attend the SGL Sessions under the above circumstances, in addition to his/her claim for reimbursement of travel expenses while attending committee meetings at the SGL Session, the Excelsior Lodge member must also submit copies of the agenda and the minutes for the meetings attended, along with his/her "after-action" report to the Excelsior Lodge Noble Grand.
- e. Individuals receiving travel and per-diem allowances from the Sovereign Grand Lodge shall reimburse Excelsior Lodge equal to the amount received from the Sovereign Grand Lodge.

D. MODE OF TRANSPORTATION

In general, approved transportation (by air, rented automobile or other means) shall be that which is the most economical to the Lodge, considering the cost to the Lodge and the time of the member or officer.

E. PURCHASING AIR TRAVEL

1. Air travel shall be purchased at the most economical and direct route to the Lodge, considering the member's time and business travel plans.
2. Personal Travel Combined with Official Lodge Business Travel
 - a. Personal travel includes travel incurred for the convenience of the member including, but not limited to, travel by indirect routes or stopovers for personal reasons, or leaving earlier or returning later than necessary on a trip.
 - b. For personal travel combined with official Lodge business travel, the Lodge will not pay for any extra travel costs that result from the personal leg of the trip.
3. Air travel at first-class rates will not be approved, except at times when accommodations at other rates are not reasonably available.

F. ALLOWABLE EXPENSES

Officers and members of the Lodge shall be entitled to reimbursement of expenses for transportation and other related and necessary expenses actually incurred in the performance of their duties, including reasonable personal expenses for meals, lodging and tips. Travel expenses are to be detailed on a Travel Expense Report form which is available on the Lodge's website or from the Lodge Secretary.

1. Expenses Allowed Without Supporting Receipts
 - a. Claims may be allowed without supporting receipts for reasonable actual personal expenses up to the per diem limits established by the Travel Committee in accordance with the Internal Revenue Service's (IRS) annual Special Per Diem Rates or the [U.S. General Services Administration Guidelines](#).
 - 1) Per Diem is an allowance paid for lodging, meals, and incidental expenses incurred when traveling.

- 2) The per diem rate for Meal and Incidental Expenses includes the following items: all meals, room service, laundry, dry cleaning, and pressing clothing, and fees and tips for persons who provide services, such as food servers and luggage handlers.
- b. In the case of official travel time involving a fraction of a day, the maximum allowable claim shall be in terms of quarter-day periods, with the quarter-day periods measured from midnight. To illustrate, the traveler who departs from Honolulu between the hours of 6:00 a.m. and 12:00 noon, and arrives back in Honolulu on the following day between 12:00 noon and 6:00 p.m., would be allowed a maximum of one and one-half (1) days. In the determination of allowable travel expense, the quarter-day period shall begin as follows:
 - 1) Out-of-State Destination - 24 hours prior to the time the officer or member is to be at work at the out-of-state destination, when the total distance between Honolulu and the destination is less than 3,000 miles, and 36 hours when the total distance between Honolulu and the out-of-state destination is over 3,000 miles.
 - 2) Inter-Island Travel - 30 minutes before the scheduled flight time. Flight departure time is considered to be the same day in which official business is to be conducted on the outer island. This shall be applicable also to one-day trips, i.e., leaving and returning on the same day.

2. Expenses Allowed With Supporting Receipts

Other reasonable expenses of the types set out below shall be allowed where such expenses are necessary to the approved purpose of the travel. Such expenses must be supported by detailed itemization and by receipt.

- a. Travel To and From Airport (Ground Transportation). Public carrier service, such as airport limousines, shall be the accepted method of travel between airport and town. Taxis shall be used only in special situations.
- b. Laundry and Dry-Cleaning Expenses. In the event travel extends beyond five days, reasonable laundry and dry-cleaning expenses shall be allowed.
- c. Rental of Automobiles. Rental of automobiles shall be permitted for official use where transportation by such means is necessary or the most economical means of accomplishing the objective (see also Section C).

Automobile rental requires a specific approval, and is not included as ground transportation (Item 2a, above).

The Lodge will not provide additional Insurance Coverage for Automobile Rentals.

d. Excess Lodging Cost

- 1) Officers or members shall be entitled to receive an additional amount to the per diem whenever commercial lodging costs exceed those daily base amounts established by the Travel Committee pursuant to the Internal Revenue Service's (IRS) annual Special Per Diem Rates or the [U.S. General Services Administration Guidelines](#), applicable at the time of travel. The amount shall be equal to the difference of the actual daily cost of commercial lodging and the base rates established by the Travel Committee pursuant to the Internal Revenue Service's (IRS) annual Special Per Diem Rates or the [U.S. General Services Administration Guidelines](#), applicable at the time of travel, multiplied by the number of days spent on commercial lodging.
- 2) If the authorized traveler does incur excess lodging expenses, voucher support must also include the paid receipts on which the lodging charges are detailed.

- e. Other Necessary Expenditures Incidental to the Trip. Other allowable expenses may include telephone calls, facsimiles, secretarial services, and registration fees at association meetings, as well as other necessary personal expenses not otherwise specified herewith.

G. EXPENSES NOT ALLOWED

Officers and members of the Lodge shall not be entitled to reimbursement of expenses for transportation and other related expenses incurred due to their own negligence or that occur following the conclusion of their trip. Expenses resulting from an officer's or member's negligence or that occur following the conclusion of an officer's or member's trip shall be the responsibility of the officer or member.

H. REIMBURSEMENT OF TRAVEL EXPENSES

Should reimbursement be claimed for expenses incurred in excess of the limit established by the Travel Committee, justification must be furnished and approval obtained from the Noble Grand when the excess amount is more than \$100 and exceeds 15% of the originally approved amount, excluding air transportation costs. The Travel Expense Report form shall be attached to a Lodge Request for Reimbursement of Expenses form and submitted to the Lodge Secretary for processing.

I. FEES AND COMMISSIONS - NOT ALLOWABLE

No fee or commission of any kind by a travel agent shall be allowed as a charge against the Lodge.

J. VOUCHERS AND PAYMENT METHODS

Within 30 days after the officer or member returns from official travel, the traveler shall submit to the Lodge a completed Travel Expense Report form. This statement will record the authority for the period of travel as well as provide the voucher for the expenditure of Lodge funds.

If the reimbursement request is in excess of the substantiated per diem, the Travel Expense Report form shall be accompanied by voucher support including the paid receipts on which the excess charges are detailed, showing what portion, if any, of the per diem allowance paid is includable as income on Form W-2.

If the completed Travel Expense Report form is not submitted within 30 days after the officer or member returns from official travel, the per diem allowance advanced will be included as income on Form W-2.