

Per Diem & Travel Expense Policy (policy)

FMPA reimburses all Staff members for reasonable and normal travel expenses incurred while engaged in Agency business. Travel expenses are limited to those expenses necessarily incurred in the performance of a public purpose authorized by law to be performed by FMPA and must be within the limitations prescribed by this policy. Reimbursement for expenses is on the basis of a properly completed and approved travel Expense reports. Readiness to use vehicle allowance are provided to certain personnel and are approved in the annual budget process. Per Diem is reimbursed based on Ordinance No. 88-1. Meals are paid for in accordance with the U.S. General Services Administration (GSA) established per diem rates by travel destination as set forth by GSA each fiscal year effective October 1. Various modes of transportation can be used by an employee when traveling on official FMPA business. The amount of reimbursement received by an employee or officer depends on the mode of transportation utilized. An employee who travels by common carrier will be reimbursed for the actual cost of the most economical class of air travel available, as substantiated by a receipt. This does not include optional fees for a larger seat or upgrade in class. If transportation other than the most economical class is provided by common carrier, the officer or employee must reimburse FMPA for charges in excess of the most economical class.

Per Diem & Travel Expense (procedures)

Travel Expense Report

Reimbursement for expenses is based on a properly completed and approved Travel Expense Report. Receipts indicating the purpose of the expense are necessary for all expenses reimbursed in excess of \$5.00 when such receipts are customarily and ordinarily available. Any expenses incurred while traveling or entertaining must include documentation as to who, what, where, why and when. Reimbursement for mileage and tolls is based on a properly completed and approved Travel Expense Report which should include the origin, destination and distance of travel. All travel expense reports, whether reimbursement is due or not, shall be completed and submitted for approval within fifteen (15) business of the incurred charge, but no later than seven (7) business days following the end of the month that the expense was incurred.

If the officer or employee is waiting on final charges or credit for erroneous charges, the travel expense report should be submitted for approval with a statement attached that other charges/credits may be coming and reason for charge/credit.

Employees should exercise good stewardship when selecting a lodging location, taking into consideration proximity to the business destination, courtesy transportation, included meals and safety. Lodging outside of the conference location or business meeting exceeding \$300 per night, should include a description of the due diligence conducted in the selection for lodging and must be attached with the detailed receipt. This should include the documentation of the comparison of a minimum of three (3) hotels, if available in the desired area of stay. Employees are required to provide a tax exempt certificate for in state hotel expenses.

Per Diem

FMPA has previously enacted Ordinance No. 88-1, which authorizes its officers, and employees to be reimbursed for meals, lodging, travel expenses and entertainment. Section 166.021(10), Florida Statutes, provides that municipalities and agencies thereof (which includes FMPA) may provide for a per diem and travel expense policy that differs from the uniform provisions for the payment of per diem and travel expenses, set out in section 112.061, Florida Statutes, which apply in the absence of a specific FMPA provision. Therefore, the per diem and travel expense policy, as stated in this FMPA Employee Manual and as may be amended from time to time, controls over any conflicting statutory provision and any earlier policy proclamation by FMPA including Ordinance No. 88-1. Reimbursement for officers and employees is subject to review and approval by the CEO* or a designated representative(s), and reimbursement for the CEO* and General Counsel are subject to review and approval by the Chairman of the Board of Directors.

Exclusions: Within 40 miles of the Orlando Office meals are not included.

Transportation

FMPA officers and employees must travel by a usually traveled route. If an officer or employee travels by an indirect route for his or her own convenience, any extra costs will be borne by the traveler and reimbursement for expenses shall be based only on the charges as would have been incurred by a usually traveled route. The CEO* or a designated representative(s) may designate

the most economical method of travel for each trip considering: (1) the nature of the business; (2) the most efficient and economical means of travel (considering the time of the traveler, cost of transportation, and per diem or subsistence required); and (3) the number of persons making the trip and the amount of equipment or material to be transported.

Various modes of transportation can be used by an officer or employee when traveling on official FMPA business: common carriers (train, bus, commercial airline operating scheduled flights, or rental cars of an established rental car firm), privately owned vehicles, chartered vehicles, and private aircraft, subject in all cases to restrictions and limitations described herein. The amount of reimbursement received by an employee or officer depends on the mode of transportation utilized.

All travel must be authorized and approved by the CEO* (or the Chairman of the Board of Directors, as appropriate) or a designated representative(s). The CEO* may authorize travel by public officers or employees serving temporarily in behalf of another agency or partly in behalf of more than one agency at the same time, or authorized persons who are called upon to contribute time and services as consultants or advisors.

The CEO* or his/her designated representative(s) may pay by advancement or reimbursement, or a combination thereof, the costs of per diem for travelers and authorized persons for foreign travel at the current rates specified in the federal publication, "Standardized Regulations (Government Civilians, Foreign Areas)" and incidental expenses as provided in the Florida Statutes, Ordinance No. 88-1 and this policy or actual costs incurred as determined by the CEO*, if appropriate.

A traveler who becomes sick or injured while away from his/her assigned work location and is therefore unable to perform FMPA's official business may continue to receive subsistence as described herein during this period of illness or injury until he or she is able to perform FMPA's official business or returns to his/her assigned work location, whichever is earlier. Such subsistence may be paid when approved by the CEO*.

An officer or employee who travels by common carrier will be reimbursed for the actual cost of the most economical class of air travel available, as substantiated by a receipt. This does not include optional fees for a larger seat or upgrade in class. If transportation other than the most economical class is provided by common carrier, the officer or employee must reimburse FMPA for charges more than the most economical class. The only exception to the preceding sentence is if the extra expenses have been approved by the CEO* (or the Chairman of the Board of Directors, as appropriate) or a designated representative(s) because there is no reasonable alternative. When such approval is granted, FMPA's records must evidence the approval with a description of the justification.

FMPA officers and employees will not be allowed either mileage or transportation expenses when they are gratuitously transported by another person or when they are transported by another traveler who is entitled to mileage or transportation expense. An officer or employee who travels on a private aircraft will be reimbursed for the actual amount charged and paid for the fare up to the cost of a commercial airline ticket for the same flight. Reimbursement will be received even though the owner or pilot of the aircraft is entitled to transportation expense for the same flight.

Officers and employees will be reimbursed for expenses incurred when traveling to a convention or conference or when traveling within or outside of Florida on FMPA business when such travel serves a direct and lawful public purpose with relation to FMPA.

Meals²

FMPA officers or employees shall be paid for meals for FMPA-related travel in accordance with U.S. General Services Administration (GSA) established per diem rates by travel destination, as set forth by GSA each fiscal year effective October 1. The meal amounts are available at www.gsa.gov/perdiem. With this per diem policy, officers or employees shall not be required to provide receipts for meals.

The per diem for meals must be adjusted for a meal(s) provided by FMPA, paid for by FMPA (e.g., part of a hotel rate, conference fee, or other registration fee), or provided by others. The GSA provides a meal breakdown <http://www.gsa.gov/portal/content/101518> for deducting meals from a travel reimbursement request.

For travel with a qualified overnight stay (Business need to leave before 6am, business need to return home after 10pm), the traveler will receive 100 % of the per diem for meals each day they travel, less any meals provided by FMPA or others. In addition, on the first travel day and the last travel day, travelers will deduct from the per diem any meals if not traveling during the meal time (see “day travel” rules for meal times).

2 Provisions in the “Meals” section apply to individual travel for an FMPA officer or employee on FMPA-related business travel. The “Meals” section is not applicable to FMPA business-meal functions, such as hosting a member(s) or other business contacts. FMPA will pay for such business-meal functions at actual cost if employee host a meal for 2 or more members; otherwise, per diem rates apply to employee.

For day travel that does not require an overnight stay, a per diem for breakfast will be provided if the travel begins before 7 a.m., a per diem for lunch will be provided if lunch is not otherwise provided at no cost to the traveler, and a per diem for dinner will be provided if the travel ends after 6 p.m.

Miscellaneous Expenses

An officer or employee will be reimbursed for incidental travel expenses, including but not limited to: taxi, bus, subway, shuttle and ferry fares; bridge, road and tunnel tolls; storage or parking fees; gasoline for a rental car; airline baggage fees; communication expenses, including Internet access when accompanied by a business justification; gratuities; and registration fees for a conference or convention that serves a direct public purpose. An employee or officer may also be reimbursed for actual and necessary fees incurred for attending events which are not included in a basic registration fee but directly enhance the public purpose of FMPA’s participation in the conference. Such expenses include but are not limited to banquets and other meal functions. The officer or employee must substantiate these charges as proper and necessary. Meals or lodging included in the registration fee will be deducted as provided above.

Expenses of Spouses

When an officer’s or employee’s spouse accompanies that person on any authorized travel, FMPA may, at its convenience and discretion, prepay certain of the spouse’s expenses that are incident to such travel. If any expense of the spouse is paid in conjunction with the travel expense of an officer or employee, FMPA will invoice the officer or employee who shall promptly reimburse FMPA for such expense. FMPA will not advance any funds to employees or officers for spouse-related travel expenses. Meals for spouses may be furnished by FMPA when they are incidental to specific occasions or Agency sponsored functions and when they are approved by the CEO* or a designated representative(s) or Chairman of the Board of Directors, as appropriate. Examples of such occasions are dedications and business-related meals where other spouses are present.

Fraudulent Claims

Claims are not required to be sworn to before a notary public or other officer authorized to administer oaths, but any claim authorized or required by this policy must contain a statement that the expenses were actually incurred by the traveler as necessary travel expenses in the performance of official FMPA duties and shall be verified by a written declaration that it is true and correct as to every material matter; and any person who willfully makes and subscribes any such claim which he or she does not believe to be true and correct as to every material matter, or who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation of a claim that is fraudulent or is false as to any material matter, whether or not such falsify or fraud is with the knowledge or consent of the person authorized or required to present such claim, is guilty of a misdemeanor as described in the Florida Statutes. Any person who received an allowance or reimbursement by means of a false claim shall be civilly liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid, and may be subject to disciplinary action up to, and including, termination.

Revision or Amendment

The provisions of this section of FMPA’s Policy Manual may be revised or amended by the CEO* without approval of the Board of Directors whenever necessary to conform to applicable law, as it may be revised or amended.