

TRUSTEE EXPENSE VOUCHER

(Name of Trust Fund(s))

THIS VOUCHER IS FOR:

- EXPENSES IN CONNECTION WITH ATTENDANCE AT TRUST MEETING AT _____ ON _____
(Location) (Date(s))
- EXPENSES IN CONNECTION WITH ATTENDANCE AT EDUCATIONAL MEETING AT _____
(Location)
- ON _____ SPONSORED BY _____
(Session Date(s)) (Meeting Sponsor)
- OTHER: _____
(Describe Reason for Incurring Expenses)

TRANSPORTATION:

- DATE OF DEPARTURE _____ DATE OF RETURN _____
- PRIVATE AUTOMOBILE _____ MILES AT _____ ¢ PER MILE \$ _____
- AIRFARE TRAIN BUS (ATTACH COPY OF TICKET) \$ _____
- RENTACAR AT MEETING LOCATION (ATTACH COPY OF BILL) \$ _____

HOTEL OR MOTEL:

- HOTEL OR MOTEL EXPENSE (ATTACH COPY OF BILL) \$ _____

MEETING REGISTRATION FEE:

- MEETING REGISTRATION FEE EXPENSE (ATTACH RECEIPT) \$ _____

DAILY EXPENSES:

- DAILY EXPENSES (FROM REVERSE SIDE OF VOUCHER) \$ _____

TOTAL EXPENSES \$ _____

SETTLEMENT

TOTAL EXPENSES WHICH I INCURRED \$ _____

LESS THE AMOUNT I RECEIVED AS AN ADVANCE (IF ANY) \$ _____

EQUALS

REFUND WHICH I OWE TO TRUST FUND. MY CHECK IS ATTACHED. \$ _____

OR

AMOUNT OWING ME BY TRUST FUND. I REQUEST REIMBURSEMENT \$ _____

I HEREBY CERTIFY THAT THE EXPENSES DETAILED ON THIS VOUCHER ARE THE PROPER AND ACTUAL EXPENSES WHICH I INCURRED IN CONNECTION WITH THE TRUST FUND ACTIVITY NOTED ABOVE.

DATED THIS _____ DAY OF _____, 20_____.

(Signature of Trustee)

(Address and City)

NOTE TO TRUSTEE: This voucher is for expenses personally incurred by you as a Trustee. If transportation charges, hotel deposits, registration fees or any other item has been paid directly by the Trust Fund, do not list on this voucher. If you travel with a family member or other person not connected with the Trust Fund, the expenses of such person are not reimbursable. If such expenses are included on any of the attached bills or receipts, you should note the necessary adjustments on the bill or receipt. (For example: If the hotel or motel bill contains a charge for a double room because of occupancy by a family member, subtract the difference between the double room and a single room and indicate on the bill that only the balance is being charged to the trust fund.) Meals should not be listed if they are otherwise included with air transportation or included on hotel or motel bills. If any expense item requires an explanation, mark the item with an asterisk and write the explanation on the reverse side of this voucher. Reimbursement of expenses claimed on this voucher is subject to any expense policy or limitation which may have been adopted by the Board of Trustees.

SPACE FOR USE OF ADMINISTRATIVE AGENT OR FOR APPROVAL OF TRUST OFFICERS (IF REQUIRED):

DAILY EXPENSES (ATTACH RECEIPTS FOR ANY SINGLE ITEM OF \$25 OR MORE):

NUMBER OF DAYS SPENT ON THIS TRUST FUND ACTIVITY INCLUDING TRAVEL DAYS _____

DATE: _____	DATE: _____	DATE: _____
BREAKFAST & TIP \$ _____	BREAKFAST & TIP \$ _____	BREAKFAST & TIP \$ _____
LUNCH & TIP \$ _____	LUNCH & TIP \$ _____	LUNCH & TIP \$ _____
DINNER & TIP \$ _____	DINNER & TIP \$ _____	DINNER & TIP \$ _____
BEVERAGES & TIP \$ _____	BEVERAGES & TIP \$ _____	BEVERAGES & TIP \$ _____
PORTERS—BELLMEN \$ _____	PORTERS—BELLMEN \$ _____	PORTERS—BELLMEN \$ _____
LIMOS-TAXIS-BUSES \$ _____	LIMOS-TAXIS-BUSES \$ _____	LIMOS-TAXIS-BUSES \$ _____
_____ \$ _____	_____ \$ _____	_____ \$ _____
(Other)	(Other)	(Other)
TOTAL THIS DATE \$ _____	TOTAL THIS DATE \$ _____	TOTAL THIS DATE \$ _____

DATE: _____	DATE: _____
BREAKFAST & TIP \$ _____	BREAKFAST & TIP \$ _____
LUNCH & TIP \$ _____	LUNCH & TIP \$ _____
DINNER & TIP \$ _____	DINNER & TIP \$ _____
BEVERAGES & TIP \$ _____	BEVERAGES & TIP \$ _____
PORTERS—BELLMEN \$ _____	PORTERS—BELLMEN \$ _____
LIMOS-TAXIS-BUSES \$ _____	LIMOS-TAXIS-BUSES \$ _____
_____ \$ _____	_____ \$ _____
(Other)	(Other)
TOTAL THIS DATE \$ _____	TOTAL THIS DATE \$ _____

IF MORE THAN
FIVE DAYS, ATTACH
AN ADDITIONAL
VOUCHER SHEET

TOTAL OF ALL DAILY EXPENSES \$ _____
(Transfer amount to front side of voucher)

EXPLANATIONS (IF NEEDED):

A considerable number of funds have inquired to the International Foundation headquarters for some guidance, some "ground rules," in regard to reimbursing trustees and administrators for out-of-pocket expenses directly related to attendance at conferences, seminars, etc. As your educational arm we cannot and will not set "ground rules." We will however provide many educational opportunities for you to determine on your own what is "reasonable and prudent" for your particular trust.

All jointly administered fringe benefit funds are trust funds which, under the language of most trust agreements and general principles of trust law as well as ERISA, can be used *only* for the benefit programs and for *reasonable expenses* in connection with the administration of such programs.

The size and objectives of the funds, the pressure of ample reserves and the expenses ratio are among the variable factors which make it practically impossible to suggest hard and fast rules which should be applied in every instance. For example, a small fund with a large board of trustees does not prudently send all trustees to every educational meeting. However, a larger, well-funded trust, with a small board of trustees, may be able to send all trustees to one or more of our educational functions. Each trustee should itemize his expenses to qualify for reimbursement, and may wish to make a written report of the sessions he attended at educational meetings when he returns, for the record and/or for the benefit of other individuals who did not attend the meeting.

Member trust funds should bear these factors in mind when they make provisions for expenses for their delegates who attend the educational conferences and other meetings. Overriding is the fact that most monies are at issue, and that trustees are legally responsible to see that all expenses are justifiable, reasonable and prudent.

We are confident that each trustee will keep these thoughts in mind when contemplating policy for his particular trust.

