

Exhibit H:

ASOR Travel and Entertainment Policy

**Approved by the ASOR Board of Trustees November 20, 2016.
Amended by the ASOR Board on May 8, 2022 and April 16, 2023.**

I. Purpose

The Board of Trustees of the American Society of Overseas Research (ASOR) recognizes that from time to time, ASOR and Cultural Heritage Initiative (CHI) employees, representatives, and agents (excluding the Executive Director) (individually, a “Representative,” and collectively, “Representatives”), and the Executive Director must travel to conduct ASOR business and further ASOR’s mission.

The ASOR Board of Trustees further recognizes that from time to time, the Executive Director must travel and entertain prospective donors, government representatives, and other persons critical to ASOR’s business and mission. In doing so, the Board of Trustees imposes the business judgment rule on the Executive Director; to wit, in deciding whether to incur a travel or entertainment expense, the Executive Director must act on an informed basis, in good faith and in the honest belief that the action taken is in the best interests of ASOR. The Executive Director’s travel and entertainment is subject to review by the ASOR President or ASOR Board Chair at any time upon request. Requests by the Executive Director for reimbursement under this policy should be reviewed and approved by the Treasurer or the President.

As a 501(c)(3) non-profit learned society, stewardship of ASOR resources is essential. Representatives and the Executive Director, therefore, are expected to minimize the costs of travel and entertainment wherever possible and reasonable. Thus, the purposes of this Travel and Entertainment Policy are to (i) ensure that travel, entertainment, and other related expenditures are appropriate and reimbursable, (ii) implement and maintain adequate cost controls, and (iii) provide a uniform and consistent protocol for identifying and reporting reimbursable travel and entertainment expenses.

ASOR’s policy is to pay for or reimburse only authorized, reasonable, and necessary travel and entertainment expenses actually incurred by a Representative and the Executive Director. When incurring such expenses, ASOR expects Representatives and the Executive Director to:

- Exercise discretion and good judgment when incurring such expenses;
- Be cost conscious and spend ASOR’s money carefully and judiciously;
- Report travel and entertainment expenses, supported by required documentation, that were actually incurred; and
- Report travel and entertainment expenses on a timely basis.

II. Expense Report

Expenses will not be reimbursed or paid for unless the Executive Director or Representative requesting reimbursement timely submits a written expense report on the ASOR Expense Report form (see linked form on ASOR website). If possible, the ASOR Expense Report should be

submitted to the Finance Manager within ten (10) days of completing travel. If the Finance Manager is the one requesting reimbursement, the Expense Report should be sent to the Executive Director for approval. Unless there are extraordinary circumstances, all forms must be submitted to the Finance Manager within thirty (30) days of completing the travel. The request must include, *inter alia*:

- The Executive Director's or Representative's name;
- Date, origin, destination and purpose of the trip or entertainment, including a description of each ASOR-related activity conducted during the trip or entertainment;
- Name and affiliation of all people, if any, for whom such travel and entertainment expenses were incurred (*e.*, people on whom the Executive Director spent money conducting ASOR business and furthering ASOR's mission); and
- Itemized list of all expenses incurred (*e.*, date, amount (including tips), vendor, and description).

Expense reports must be approved by the Finance Manager for reimbursement. If the Executive Director is requesting reimbursement, the Expense Report must be approved by both the Finance Manager and the ASOR Treasurer or ASOR President. If the Finance Manager is requesting reimbursement, the Executive Director must approve the Expense Report. No reimbursement funds will be disbursed until the Expense Report is approved.

III. Receipts

Receipts are required for all travel and entertainment expenses greater than \$5.00 regardless of whether they are billed directly to ASOR. No expense greater than \$5.00 will be reimbursed unless the Executive Director or Representative requesting reimbursement submits individual transaction receipts from each vendor (not a payment card statement) with the ASOR Expense Report showing the date, amount, vendor, and description of each expense incurred. Scanned copies or photocopies of individual transaction receipts are acceptable provided the original receipts are retained for inspection by ASOR if requested. If a receipt is not available (*e.g.*, for mileage or tips), a signed explanation must be included.

IV. General Travel Parameters

- Advance Approval.** All trips involving air travel or at least one overnight stay by Representatives must be approved, in advance, by the Executive Director or his/her designee. All trips involving air travel or at least one overnight stay by the Executive Director are subject to the business judgment rule.
- Necessity of Travel.** In determining the reasonableness and necessity of travel expenses, including their authorization, a Representative, the Executive Director, and the President must consider the cost/benefit to ASOR of the proposed travel expenses. The same considerations also must be taken into account in deciding whether the presence of a particular Representative or the Executive Director on a trip is necessary. In determining whether the benefits to ASOR outweigh the costs, less expensive alternatives, such as participation by telephone or video conferencing, or the availability of local programs or training opportunities, must be considered.

- C. **Business and Personal Travel Expenses.** With prior approval, a Representative or the Executive Director traveling on behalf of ASOR may incorporate personal travel into ASOR business trips. ASOR travel, however, may not be arranged at a time that is less advantageous to ASOR, or results in a greater expense to ASOR, in order to accommodate personal travel plans. Any additional expenses incurred as a result of personal travel, including, *inter alia*, airline, train, hotel and rental car upgrades, extra hotel nights, additional stopovers, meals, transportation, incidentals, or other expenses are the sole responsibility of the Representative or the Executive Director and will not be reimbursed by ASOR. Upon request, a Representative or the Executive Director combining ASOR business travel and personal travel must furnish a documented “with and without” travel expense analysis to ensure that ASOR does not reimburse any otherwise non-reimbursable expenses.
- D. **Spouse, Family Members, and Friends.** With prior approval, a spouse, family member, or friend may accompany a Representative on ASOR business travel when the presence of a companion will not interfere with the successful completion of ASOR business objectives. The Executive Director’s spouse, family member, or friend also may accompany the Executive Director on ASOR business travel when the presence of a companion will not interfere with the successful completion of ASOR business objectives. Travel expenses pertaining to a Representative’s or the Executive Director’s spouse, family or friends will not be reimbursed by ASOR. Upon request, a Representative or the Executive Director accompanied by a spouse, family member, or friend on ASOR business travel must furnish a documented “with and without” travel expense analysis to ensure that ASOR does not reimburse any otherwise non-reimbursable expenses.

V. Air Travel

1. **General Parameters.** Air travel reservations must be made as far in advance as possible to take advantage of reduced airfares. If a Representative does not have an ASOR credit card to purchase an airline ticket, the Executive Director, Finance Manager, or their designee may purchase the ticket for the Representative. ASOR will only pay for, or reimburse, the cost of the lowest, non-restrictive coach or economy class fare actually available for direct, non-stop flights (if available) from the airport nearest the Representative’s or Executive Director’s home or the ASOR office to the airport nearest the destination. Domestic airline tickets exceeding \$750, and international airline tickets exceeding \$1,400, must be approved in advance by the Executive Director or the President or Treasurer, as applicable. If the travel is supported by federal funding, the Fly America Act will take precedence over the least expensive airfare available (see below).
2. **Sufficient Advance Purchase Required.** The most cost beneficial time to purchase an airline ticket is twenty-one (21) days prior to departure, followed by fourteen (14) days prior to departure, and then seven (7) days prior to departure. Absent extenuating circumstances, all airline tickets must be purchased as soon as a Representative or Executive Director becomes aware of the need for air travel at a time consistent with the above purchase window parameter in effect at the time the Representative or Executive Director becomes aware of the air travel need. If a Representative or Executive Director becomes aware of the need for air travel, but

fails to purchase his or her airline ticket in compliance with the above purchase window parameters, ASOR will only pay for or reimburse that portion of the purchase price equal to the cost of the ticket had it been properly purchased in compliance with the above purchase window parameters. The Representative or Executive Director will be responsible for the difference.

3. **Exceptions.** Consistent with federal guidelines, ASOR Representatives, federal grant beneficiaries or contractors, or others seeking reimbursement from ASOR may only be reimbursed for airfare costs up to the basic least expensive unrestricted airfare accommodations offered by commercial airlines that include seat assignments with the following exceptions:
 - When such flights would require circuitous routing; or
 - When such flights would require travel during unreasonable hours; or
 - When such flights would excessively prolong travel; or
 - When such flights would result in additional costs that would offset the transportation savings; or
 - When such flights are not reasonably adequate for the traveler's medical needs. ASOR and the traveler must document these conditions on a case-by-case basis in order for the use of first-class or business-class airfare to be allowable. If the purchase of a business or first-class ticket necessitated by a proposed traveler's medical needs would have a disproportionate impact on the travel budget or allocation, ASOR at its sole discretion may determine that another person should make the trip.
4. **Saturday Stays.** Representatives and the Executive Director traveling on behalf of ASOR are not required to stay over a Saturday night in order to reduce the price of an airline ticket. A Representative or Executive Director who chooses to stay over a Saturday night will be reimbursed for reasonable lodging and meal expenses incurred over the weekend to the extent the expenses incurred do not exceed the difference between the price of the Saturday night stay airline ticket and the price of the lowest price available ticket that does not include a Saturday night stay. To receive reimbursement for such weekend lodging and meal expenses, the Representative or Executive Director must supply, along with the Expense Report, documentation of the amount of the difference between the price of the Saturday night stay and a non-Saturday night stay airline tickets.
5. **Frequent Flyer Miles, Compensation for Denied Boarding, and Hotel and Other Travel Points.** Representatives or the Executive Director traveling on behalf of ASOR may accept and retain frequent flyer miles, compensation for denied boarding, and hotel and other travel points for their personal use. Representatives or the Executive Director may not deliberately patronize a single airline to accumulate frequent flyer miles, or patronize a single hotel or hotel chain to accumulate travel points, if less expensive comparable airline tickets or hotels are available.

VI. Lodging

Representatives or the Executive Director traveling on behalf of ASOR will be reimbursed for the reasonable cost of hotel accommodations at the single room rate. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other destinations on the

Representative's or Executive Director's itinerary will be considered in determining reasonableness. Representatives and the Executive Director must make use of available corporate and discount rates for hotels. "Luxury" or "resort" hotel rates will not be reimbursed, in whole or in part, unless prior approval is secured by the Executive Director, Finance Manager, Treasurer, or President.

VII. Out-Of-Town Meal and Incidental Expenses (M&IE)

A Representative's or the Executive Director's M&IE (including tips) while traveling out-of-town within the United States on behalf of ASOR will be reimbursed in their entirety subject to a maximum daily allowance equal to the GSA M&IE per diem rate in effect at the Representative's or the Executive Director's destination.

See <http://www.gsa.gov/portal/category/100120> to compute the domestic per diem rate.

Representatives and the Executive Director will be responsible for any M&IE exceeding the domestic per diem rate. A Representative's or the Executive Director's M&IE (including tips) while traveling outside the United States on behalf of ASOR will be reimbursed in their entirety subject to a maximum daily allowance equal to the U.S. Department of State M&IE per diem rate in effect at the Representative's or the Executive Director's destination.

See https://aoprals.state.gov/web920/per_diem.asp to compute the international per diem rate. Representatives and the Executive Director will be responsible for any M&IE exceeding the international per diem rate.

Notwithstanding the allowed M&IE per diem rates, Representatives and the Executive Director are encouraged to be careful with their expenses. The M&IE per diem rates are the maximum allowed per day; spending less would be better.

For travel paid for by federal grants, Representatives or Implementers may be reimbursed on a per diem basis for lodging and/or M&IE if the Executive Director, Treasurer, or President concludes that the per diem reimbursements are the most expedient and practical way to provide travel reimbursement.

VIII. Ground Transportation

Representatives and the Executive Director are expected to utilize good judgment and use the most economical ground transportation appropriate under the circumstances.

1. **Courtesy Shuttles.** Most hotels near airports have courtesy shuttles running to and from the airport at no charge. This free service should be utilized whenever possible and practical.
2. **Airport Shuttles or Buses.** Airport shuttles generally travel to and from all major hotels outside of the airport area, downtown, and significant suburbs for a small fee.
3. **Taxi** are often the most economical and convenient form of transportation when the trip is for a limited time, minimal mileage is involved, or parking fees or tolls are substantial.

4. **Uber, Lyft, and Other Private Car Services.** The lower cost categories of Uber, Lyft, and other private car services may be utilized in lieu of taxis unless a rental vehicle is more economical and convenient.
5. **Rental** Although rental vehicles are generally the most expensive form of ground transportation, when the trip is for a significant amount of time, substantial mileage is involved, or parking fees or tolls are negligible or nonexistent, a rental vehicle may be the most economical and convenient form of ground transportation. Representatives and the Executive Director are allowed to rent a vehicle while traveling on behalf of ASOR provided the cost is less than alternative methods of transportation and advance approval is secured from the Executive Director or President, as applicable. Representatives and the Executive Director are permitted to rent a vehicle at the cost of a vehicle in the full-size class or lower. The cost of additional options (*e.g.*, GPS, satellite radio, car seats, and insurance) will not be reimbursed; they must always be declined. Representatives and the Executive Director also must decline the “full tank” option and make every effort to refuel the rental vehicle prior to returning it to avoid high refueling costs.

IX. Personal Vehicles

Provided approval is secured in advance from the Executive Director or President or Treasurer, as applicable, Representatives and the Executive Director may use their personal vehicles to travel for ASOR business. The actual expenses incurred to operate a personal vehicle, including maintenance and repair expenses, will not be reimbursed. Rather, the use of a personal vehicle for ASOR business will be reimbursed at the current IRS mileage rate for business travel. Unless otherwise agreed or approved in advance by the Executive Director or President or Treasurer, as applicable, commuting expenses (*e.g.*, mileage from a Representative’s home to the ASOR office, parking, tolls, and other commuting expenses) will not be reimbursed.

X. Parking/Tolls

Parking and tolls incurred by Representatives and the Executive Director traveling on ASOR business (other than parking and tolls incurred when commuting to the ASOR office as set forth above) will be reimbursed. Traffic and parking tickets, fines, car washes, valet service, and similar vehicle expenses will not be reimbursed. Airport terminal parking is permitted for short business trips. For extended trips, Representatives and the Executive Director should use off-airport, long term parking lots if possible and practical.

XI. Business Entertainment

Reasonable, necessary, and appropriate entertainment expenses incurred to conduct ASOR business and further ASOR’s mission will be reimbursed only if approved in advance by the Executive Director or President, as applicable, and only if they otherwise qualify as tax deductible expenses. Detailed documentation for such expenses must be provided, including:

- date and place of the entertainment;
- nature of the expenses;
- names, titles, and affiliations of the persons entertained;

- a description of the business purpose for the activity, including the matters discussed; and
- individual transaction receipts from each vendor (not a payment card statement) showing the vendor's name, a description of the services provided, the date, and total expense, including tips (if applicable). Scanned copies or photocopies of individual transaction receipts are acceptable provided the original receipts are retained for inspection by ASOR if requested.

XII. Non-Reimbursable Expenses

ASOR maintains a strict policy that expenses in any category, including otherwise reimbursable travel and entertainment expenses, that are (or could be) perceived as lavish or excessive will not be reimbursed. Such expenses are inappropriate for reimbursement by a nonprofit, charitable organization. Unless otherwise determined in advance to be reimbursable, a Representative's non-reimbursable expenses include, *inter alia*:

- Otherwise reimbursable travel and entertainment expenses that are determined to be lavish or excessive.
- Travel insurance (unless considered prudent by the ASOR Executive Director, Treasurer, or President).
- U.S. Government-funded travel that does not comply with the Fly America Act (see below for possible exceptions).
- First class tickets or upgrades (ASOR will only reimburse up to the price of a non-restrictive, economy / main cabin [or similar] ticket with seat assignment).
- When lodging accommodations have been arranged by ASOR and the Representative elects to stay elsewhere, reimbursement will be limited to an amount no higher than the rate negotiated by ASOR. Transportation between the alternate lodging and the lodging arranged by ASOR will not be reimbursed.
- Hotel upgrades.
- Telephone and internet (unless required to conduct ASOR business and/or program activities. E.g., daily cell service outside U.S., or hotel internet service required to conduct ASOR business).
- Limousine travel.
- Personal entertainment, such as movies, theater, and sporting events.
- Alcoholic beverages.
- Tobacco products.
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization.
- Golf, tennis, or other participatory sporting events.
- Sporting equipment purchase.
- Spa or exercise charges.
- Clothing and shoe purchases.
- Toiletry articles and personal items (unless required because of lost luggage or other travel-related reason that is not covered by travel provider or insurance).
- Expenses for spouses, friends or relatives. If a spouse, friend or relative accompanies a Representative on an ASOR business trip, it is the responsibility of the Representative to determine to make the appropriate adjustments to the Representative's expense reimbursement request.

- Overnight retreats.
- Vehicle maintenance and repairs.
- Personal and incidental expenses.
- All expenses specifically identified as non-reimbursable in this Travel and Entertainment Policy.

This list of non-reimbursable expenses is provided by way of example, and in no way implies that categories of expenses not included on the list are automatically reimbursable.

XIII. Fly America Act Requirement for federally-funded travel

General comments and requirement for the Fly America Act and ASOR Travel:

All air travel and cargo transportation services funded by the federal government are required to use a "U.S. flag" air carrier service. This requirement applies to consultants, contractors, and grantees receiving U.S. government funds, and it applies to other travelers whose travel is paid for by the federal government. A traveler cannot cross the U.S. border to use a foreign airline to avoid being subject to the Fly America Act. If an ASOR employee, contractor, grantee, or beneficiary travels using U.S. government funding, that person must comply with the Fly America Act, or ASOR will not pay for or reimburse that person for airline travel.

Codesharing and ASOR Travel:

Occasionally, two or more airlines will "codeshare" a flight by publishing and marketing the same flight under their own airline designators and flight numbers. A traveler can purchase a seat on either airline's designator and flight number, but the flight is only operated by one of the cooperating airlines. To comply with Fly America regulations, ASOR-funded travelers must purchase such a flight via the U.S. airline's designator and flight number if the flight is shared between a U.S. and a foreign airline.

Exceptions to the Fly America Act

There are some circumstances where it's not reasonable to use a U.S. flag air carrier, and an ASOR-funded traveler can make an exception to the Fly America Act if one of the following circumstances is met:

1. When a U.S. air carrier is not available.
2. When using a U.S. carrier service would extend the travel time by 24 hours or more.
3. When a U.S. carrier does not offer a nonstop or direct flight between origin and destination, and using a U.S. carrier:
 - a. Increases the number of aircraft changes outside the United States by two or more; or
 - b. Extends travel time by six hours or more; or
 - c. Requires a connecting time of four hours or more at an overseas interchange point.

Note: To comply with the Fly America Act, the ASOR traveler must use a U.S. flag carrier service for every portion of the route for which it is available unless one of these exceptions is met.

4. When the flight time from origin to destination is less than three hours and using a U.S. flag carrier doubles the flight time.

5. When there is an applicable [Open Skies Agreement](#) in effect that meets the requirements of the Fly America Act.
 - a. The exceptions provided by the Open Skies Agreements for government-funded travel do not apply if your transportation is funded by the Department of Defense (DOD).

Summary and ASOR Travel Exception Form

Ticket cost and convenience are NOT exceptions to the Fly America Act. If an ASOR traveler does not use a U.S. Flagship or U.S. Codeshare flight, the traveler must complete the ASOR Travel Exception Form ([see Linked form on ASOR website](#)) and have it approved before ASOR funds can be used to purchase or reimburse an airline ticket. If an ASOR-funded traveler is traveling on a U.S. Government-funded project, and if that traveler does not comply with the Fly America Act, ASOR will not purchase and will not reimburse the traveler's airline ticket.

XIV. Final Authority

The President and Treasurer, or the President's and Treasurer's designee, has the final authority to determine whether an expense is reimbursable under this Travel and Entertainment Policy. Abuse of this Travel and Entertainment Policy, including falsifying expense reports to include expenses not actually incurred or expenses a Representative or the Executive Director knows are not reimbursable, constitutes grounds for immediate disciplinary action.

XV. Policy review

This Policy will be reviewed by the Finance Committee at least every two years; proposed amendments must be submitted to, and approved by, the ASOR Executive Committee and Board of Trustees.