



Policies and Procedures

September 30, 2017

Reimbursable Expense Procedures

Updated 9/30/2017

PURPOSE

U.S. Soybean Export Council (USSEC) has mandatory procedures in place to secure that all reimbursement claims are compliant with USSEC's written policy. The procedures must be followed to speed up the processing time of each voucher/invoice and to ensure that payments are made in a timely manner. While the procedures do not cover every possible situation, it establishes parameters to make appropriate judgments about expenditures incurred on behalf of USSEC.

GENERAL INFORMATION

All claims and requests for reimbursement must include all documentation supporting such claims. The expense claims must be complete, accurate, and comply with our funding sources' policies and regulations. Expenses must be submitted within 30 days after the completion of the travel or within 30 days after non-travel related expenses are incurred. The expense claim can be submitted electronically through...

1. Concur, an online fast and accurate expense reporting software (preferred for travel-related expenses)
 - <https://www.concursolutions.com/home.asp>
2. Emailing a travel expense voucher to USSEC's Accounts Payable Department
 - ap@ussec.org
3. Emailing invoice for non-travel related expenses to USSEC's Accounts Payable Department
 - ap@ussec.org

Hard copies of the expense vouchers can be mailed to USSEC; however, this is the least preferred method.

U.S. Soybean Export Council
16305 Swingley Ridge Road, Suite 200
Chesterfield, MO 63017

Expense vouchers and/or invoices sent to USSEC's Accounts Payable Department **MUST**

- Clearly identify the business purpose
- Be approved per the Delegation of Authority Matrix (DOA MATRIX)
- Identify the project number, expense code and/or type of expense
- Identify the contract number if applicable.
- Provide up-to-date vendor information.
 - Individual Name or Company Name
 - Address
 - Banking information, when wire transfer is necessary
 - W-9 or W-8 when appropriate
 - The payee on the check/wire must match the recorded vendor
- All invoices must be translated into English

TRAVEL RELATED EXPENSES

Travel and its resulting expenses have many documentation and process requirements to meet the regulations of our funding sources. Good judgment must be exercised; reimbursement will only be made for reasonable and compliant expenses.

Requirements for All Travel

1. Trip Approval – travel authorization form must be approved by the Project Manager and Project Director.
 - An annual blanket travel authorization is in place for **one-day travel** within a 50 mile radius of the contractor’s home or employee’s office location for all program-related travel.
 - A travel authorization template should be completed for all travel 50 miles or more. Contact Project Manager for template if necessary.

2. Distribution of Post Notification when traveling to another country. A Post Notification is a travel notification sent to the visiting country’s attaché, FAS/Washington, and USSEC staff.

Purpose of Post notifications

- a. Allows for visiting country attaché, counselor or other embassy personnel to attend the event.
- b. Allows the attaché, counselor or other embassy personnel to coordinate or inform other cooperators of same-time visits.
- c. Safety – By following these procedures, if any travel safety risk arises, the U.S. Embassy is aware of the people that are visiting the country.

Distribution List for Post Notifications

Post Notifications should be sent to the following people/mailboxes at least 14 days prior to travel.

- Attaché/Counselor in destination country (Link to Overseas Directory of names)
 - http://apps.fas.usda.gov/overseas_post_directory/
- FAS/Washington
 - Michele Kouadio, Marketing Specialist
 - Michele.Kouadio@fas.usda.gov
- USSEC
 - Chief Program Officer – Ed Beaman
 - ebeaman@ussec.org
 - Regional Director where travel takes place
 - North Asia Region – Paul Burke
 - pburke@ussec.org
 - Southeast Asia – Timothy Loh
 - Tloh@ussec.org
 - Europe/MENA – Brent Babb

- bbabb@ussec.org
 - Americas – Kevin Roepke
 - kroepke@ussec.org
 - Asia Subcontinent – Pam Helmsing (Acting Regional Lead)
 - phelmsing@ussec.org
- General Post Notice Box
 - postnotice@ussec.org
- Travelers
 - All Travelers who will submit expense vouchers

3. Trip Report/Mission Report with all expense vouchers. *(Project-specific templates are available for all of USSEC's projects – contact Project Manager for template if necessary.)*

Requirement of Trip Report

- Name(s) of Traveler(s)
- Purpose of travel
- Itinerary
- Names and affiliation of contacts
- Brief summary of findings, conclusion, recommendations, or specific accomplishments
- Regions will distribute the trip reports as required by funding source.

4. Expense Report must be submitted within 30 days of the completion of the trip.

Expense Documentation

- Electronic receipts are acceptable with the submission of the expense voucher; however, it is REQUIRED that the traveler retain the original receipts for three years for all reimbursed expenses in the event there is an audit.
- All **telephone and internet** receipts regardless of costs require a receipt.
 - Detailed billing statements should be provided for cell phone expenses.
- All **Hosted Meals** regardless of costs require a receipt
- All **Hotel Mini-Bar** expenses require an itemized receipt
 - Alcoholic beverages that are not accompanied with a meal will not be reimbursed.
- All **Hotel Room Service** expenses require an itemized receipt
 - Alcoholic beverages that are not accompanied with a meal will not be reimbursed.
- All **Laundry Expenses** require an itemized receipt from vendor (number of garments is sufficient)
- All **other** Expenses greater than \$24.99 require a receipt
- Receipts must include the date, location, and description.
- Any receipt in foreign language **must be translated** into English.
- Documented Exchange Rates for expenses incurred in currency other than USD.
 - Credit card statement (preferred)
 - Currency exchange receipt during travel

- Oanda.com website
- Documented exchange rates are also required for expenses incurred in USD and reimbursed in another currency.

Air Travel

All travelers **must obtain** a full-fare economy price comparison for the same day, same flight no matter what class airline ticket is actually purchased. If the traveler has any personal travel that changes the dates for travel, a cost comparison must be provided for the dates without the personal deviation. The lesser or the two costs will be reimbursed. All legs of the trip must be compliant with USSEC's funding sources.

Domestic airline tickets and intra-region travel (includes any travel inside your assigned region) must be purchased at least 14 days in advance of travel at the most economical fare available.

International airline tickets and inter-region travel (includes any travel outside your assigned region) must be purchased at least 30 days in advance of travel and be within the regulations of the funding source.

Any exception to this ticketing policy requires a justification memo approved per the DOA MATRIX prior to purchase of the ticket.

USB - Specific

- Business class is permitted for international flights in excess of 8 hours (origin to destination); up to 2 hours of layover period may be included in the calculation. If the air travel includes an overnight stay at a hotel, the calculation of the 8 hours starts over on the second day.
- The most economical coach rate available that coincides with the traveler's program-related mission must be used.
- Use of a U.S. flagship carrier is preferred, but it is not required if there is a significant cost savings using a non-U.S. flagship carrier.
- Airline upgrades or preferred seat choices are generally a traveler's choice; therefore, it is a personal expense. If there is need for the traveler to purchase a higher cost seat, prior approval per the DOA MATRIX must be granted.

FMD - Specific

- Business class is permitted for flights in excess of 14 hours (origin to destination); up to 4 hours of layover period may be included in the calculation **AND you are required to work the day after arrival or sooner**. If air travel includes an

overnight stay at a hotel, the calculation of the 14 hours starts over the second day.

- Use of a U.S. flagship or European flagship carrier is required when traveler is either departing U.S. soil or returning to U.S. soil.
 - Note – In some cases, airlines agree to a “Code-Share” for specific flights. An Operating Carrier will sell their seats to a Marketing Carrier. The Marketing Carrier will sell the seats to their passengers under their (Marketing Carrier) name. The airplane will have the Operating Carrier’s logo on it, but the airline ticket will have the Marketing Carrier’s flight number on it. As long as the Marketing Carrier is a U.S. flagship or European flagship carrier, the expense is compliant. The airline ticket that is compliant will have a U.S. carrier flight number or European carrier flight number such as UA1696 (United Airlines).
- Change fees are only reimbursable if the cost of the used airline ticket and the cost of the change fees are equal or less than full-fare economy.
- Cancellation fees are not reimbursable.
- Unused tickets are never reimbursable.
- Airline upgrades or preferred seat choices are generally a traveler’s choice; therefore, it is a personal expense. If there is **need** for the traveler to purchase a higher cost seat, prior approval per the DOA MATRIX must be granted.

MAP - Specific

- With **PRIOR APPROVAL** from FAS, business class is permitted for flights in excess of 14 hours (origin to destination); up to 4 hours of layover period may be included in the calculation AND **you are required to work the day after arrival or sooner**. If air travel includes an overnight stay at a hotel, the calculation of the 14 hours starts over on the second day.
- Use of a U.S. flagship carrier or European flagship carrier is required when traveler is either departing U.S. soil or returning to U.S. soil.
- Change fees are only reimbursable if the cost of the used airline ticket and the cost of the change fees are equal or less than full-fare economy.
- Cancellation fees are not reimbursable.
- Unused tickets are never reimbursable.
- Airline upgrades or preferred seat choices are generally a traveler’s choice; therefore, it is a personal expense. If there is **need** for the traveler to purchase a higher cost seat, prior approval per the DOA MATRIX must be granted.

EMP - Specific

- The cost of a business class airline ticket is not allowed.
- Use of a U.S. flagship carrier or European flagship carrier is required when traveler is either departing U.S. soil or returning to U.S. soil.
- Change fees are only reimbursable if the cost of the airline ticket and the cost of the change fees are equal or less than full-fare economy.
- Cancellation fees are not reimbursable.
- Unused tickets are never reimbursable.

- Airline upgrades or preferred seat choices are generally a traveler's choice; therefore, it is a personal expense. If there is **need** for the traveler to purchase a higher cost seat, prior approval per the DOA MATRIX must be granted.
- Most airlines charge a fee for checked baggage. The cost for one checked bag is reimbursable. If excess baggage is required, prior approval should be requested.

Train Travel

Travelers must use coach-class accommodations for all train travel. This is the basic class of accommodation offered by a rail carrier to passengers that includes a level of service available to all passengers regardless of the fare paid. Coach-class includes reserved coach accommodations as well as slumber-coach accommodations when overnight train travel is involved.

Lodging

Not Located in the U.S.

Lodging expenses are subject to the per diem rate limits published by the U.S. Department of State. The rates **include** taxes and fees which are also reimbursable.

https://aoprals.state.gov/web920/per_diem.asp

Located in the U.S.

Lodging expenses are subject to the per diem rate limits published by the General Services Administration (GSA). The rates **DO NOT** include taxes and fees.

<https://www.gsa.gov/portal/content/104877>

Exceeding the Lodging Per Diem Rate

There may be occasions when the actual lodging expense is greater than the published per diem lodging rate. This can occur for many reasons: costs increase due to local special events, limited availability, the event is held in the hotel, exchange rate fluctuations, etc. These additional costs may be reimbursed, but the traveler must provide a justification in a memo format requesting approval per the DOA MATRIX prior to travel.

No-Show lodging expenses are not reimbursable.

Meals

USB - Specific

Actual food and beverage expenses will be reimbursed up to a maximum of \$120 (one hundred twenty dollars) per day, including tips. If meals were provided and paid for with checkoff funds or FAS funds, a prorated amount per day is available. The respective meal deduction must be taken. The recommended allocation of the daily meal limit is as follows:

- Breakfast and lunch should each account for one-quarter (1/4) of the daily limit.
- Dinner should account for one-half (1/2) of the daily limit.
- For instance, if USB provides breakfast and lunch one-half (1/2) of the \$120 (one hundred twenty dollars) or \$60 (sixty dollars) is available.

Include itemized receipts for all meals over \$24.99. For meal expenses, minibar expenses, and room service expenses that are listed on a hotel portfolio, itemized receipts **MUST BE** provided regardless of cost.

FAS (FMD, MAP, EMP) - Specific

Meals **associated with travel** are reimbursable when the traveler is away from home or their normal place of business in excess of 12 hours or overnight. The individual must be in "travel status". Meals not involving an overnight stay or the individual is not more than 50 miles (one way) from their home or normal place of business will not be reimbursed.

Actual food and beverage expenses will be reimbursed up to a maximum per day allowed by the U.S. Department of State or the General Services Administration. The destination or actual lodging city determines the meal rate for each travel day. There is one exception - The final day of travel, the meal allowance is based on the final lodging city, not the traveler's home city. If group meals are **provided** and paid for with checkoff funds or FAS funds, a prorated amount of the maximum amount per day is available. Deduct the applicable allowance for the meal(s).

For Non-U.S. cities, the meal rates are published monthly by city. On travel days the meal allowance is 75% of the maximum. The rates can be found...

https://aoprals.state.gov/web920/per_diem.asp

The link below is a breakdown of the Meals & Incidentals

https://aoprals.state.gov/content.asp?content_id=114&menu_id=78

For U.S. cities, the meal rates are published annually; there are only 6 tiers. On travel days the meal allowance is 75% of the maximum. The rates can be found...

<https://www.gsa.gov/portal/content/104877>

The six tiers are...

Non Travel Days				
Total	Breakfast	Lunch	Dinner	Incidentals
\$ 51	\$ 11	\$ 12	\$ 23	\$ 5
\$ 54	\$ 12	\$ 13	\$ 24	\$ 5
\$ 59	\$ 13	\$ 15	\$ 26	\$ 5
\$ 64	\$ 15	\$ 16	\$ 28	\$ 5
\$ 69	\$ 16	\$ 17	\$ 31	\$ 5
\$ 74	\$ 17	\$ 18	\$ 34	\$ 5
Travel Days				
Total	Breakfast	Lunch	Dinner	Incidentals
38.25	8.25	9.00	17.25	3.75
40.50	9.00	9.75	18.00	3.75
44.25	9.75	11.25	19.50	3.75
48.00	11.25	12.00	21.00	3.75
51.75	12.00	12.75	23.25	3.75
55.50	12.75	13.50	25.50	3.75

Laundry

USB - Specific

- For trips longer than five (5) working days, laundry expenses up to \$100 (one hundred dollars) can be submitted for reimbursement. An itemized receipt from vendor is required (receipt with the number of garments is sufficient).

FAS (FMD, MAP, EMP) - Specific

- Laundry expenses are included in the “Meals & Incidental” (M&IE) portion of the per diem rates established by the Department of State and the General Service Administration. Per Diem rates for travel days is 75% of the daily maximum. For example, the maximum daily Meals and Incidental rate for Bangkok, Thailand, is \$100. This amount is broken down on the Department of State’s website as...
 - \$15 – Breakfast
 - \$25 – Lunch
 - \$40 – Dinner
 - \$20 – **Incidentals**

- Therefore, if the travel period in Bangkok, Thailand, is a total of 7 days, the total allowed for **all incidentals** would be \$130 (\$20/day for non-travel days and \$15/day for travel days). The \$130 maximum would include all incidentals such as tips for porters, baggage carriers, hotel staff, etc. The daily allowances can be aggregated for the total travel period.

Telephone/Internet/Fax

- All telephone/internet/fax expenses require a receipt to be eligible for reimbursement regardless of cost. Acceptable receipts include hotel bills listing the phone call(s) separately and traveler's cell phone bill highlighting those calls that are related to the expense voucher.
- Receipt must be noted whether the expense is program-related or personal.
- Program-related (business) costs are reimbursable, and there is no limit as long as the costs are justified and reasonable.
- During travel status, personal phone calls and internet use are allowable expenses within the allowance limits.

FAS

- The limit is based on **lodging nights**. For domestic travel, the maximum is \$5/lodging night and for international travel, the maximum is \$15/lodging night. The daily allowances can be aggregated for the total travel period.

USB

- One personal call home daily, if reasonable, is allowed.
- The costs of renting or purchasing cellular phone equipment is not reimbursable with FAS funds.

Meal Hosting/Sales & Trade Related Expenditures (STRE)

Requirements for Any Hosted Meal or Refreshment Expense

- An **itemized** receipt, regardless of the amount.
- Attendees' list that includes the name, title, and company of each attendee.
- Alcoholic beverages must be accompanied with food and on the **same** itemized receipt.
- Open Bars and/or free-flowing alcoholic expenses are not reimbursable.

Representational Guideline Limits

The American Embassy in each country determines the guidelines per person for hosted meals. Some American Embassies publish the limits in local currency; therefore, the exchange rate calculations must be considered.

- USB - Specific
 - The published representational guidelines can be exceeded as long as the costs are reasonable. If there are any concerns on whether an expense is reasonable, please get prior approval per the DOA MATRIX.
 - If the expense exceeds the guidelines by more than 25%, an approved memo of justification must be included with expense voucher.
 - Meals events can be within the U.S. or outside the U.S.
 - USB does not require foreign decision makers and/or foreign government officials to be in attendance.
- FAS - Specific
 - The published representational guidelines cannot be exceeded unless FAS approval is obtained prior to the event.
 - Meal hosting must occur in a foreign country with one exception. With prior approval from FAS, **MAP** funds can be used for a meal event in the U.S. **FMD** funds cannot be used for meal hosting in the U.S. under any circumstances.
 - Attendees must include foreign representatives. The number of foreign guests should exceed the U.S. representatives. If the amount of foreign guests does not exceed the U.S. representation, a memo of justification must be included with the expense voucher.
 - Meals that occur outside the U.S. that do not include foreign industry representatives are not reimbursable. Representatives from a U.S. company based overseas is not considered foreign industry

Personally-Owned Vehicle (POV)

If car travel is out of the general area of your location, a rental car is preferred to your personal vehicle.

- Amount is calculated according to the IRS rate effective during travel.
- Traveler must provide a map of their route through a web mapping service such as GoogleMaps.
- If electing to travel by car, total reimbursement for mileage, meals and lodging shall not exceed two (2) days' for the length of the trip.
- The reimbursable mileage is the distance traveled for USSEC-related business, less the Normal Business Commute of the traveler.
 - Workdays
 - If your distance traveled begins and ends at the office (your place of business), the total traveled distance from office to destination and back to office is allowed
 - If your distance traveled begins and/or ends at home, the allowed distance must be adjusted to deduct your standard commute distance.
 - Non-Workdays
 - Mileage on Saturday or Sundays, or holidays, does not require an adjustment as no Normal Business Commute exists on those days. The allowed reimbursement is the total mileage traveled for USSEC-related business.

Rental Cars

- Traveler should use the least expensive car for their needs.
- The rental car agreement should include automatic unlimited mileage.
- The traveler's name and USSEC's name should be listed on the agreement.
- Use the company address on the agreement
- Whenever possible, a corporate credit card should be used.
- Request a corporate rate from the agency.

Miscellaneous Expenses – Included but not limited to

- Necessary charges for storage of baggage when such charges are the result of official business.
- Passport and/or visa fees
- Charges for inoculations that are necessary for travel
- Foreign transaction fees charged for credit card transactions.
 - Transaction fees must have documentation to support the cost.

NON-TRAVEL RELATED EXPENSES

Gifts/Donations/Sponsorships

Gift expenses of any kind are not reimbursable with USB, FMD, MAP, EMP or QSP even if they are customary in nature.

Donations of any kind are not reimbursable with USB, FMD, MAP, EMP or QSP.

Sponsorships that give specific recognition and benefit the promotion of U.S. Soy are reimbursable.

- A contract must be written for all sponsorships.
- The contract must provide specific deliverables that recognize and benefit the promotion of U.S. Soy.

USB Sponsorships

For sponsorships funding of an organization in an amount less than \$5,000 (five thousand dollars) annually, the sponsorship funding must:

- Provide specific checkoff-related deliverables

- Be provided with the stipulation that it not to be used to influence governmental action or violate the Soybean Promotion and Information Act and Order.
 - The Act - https://unitedsoybean.org/wp-content/uploads/Information_Act_1.pdf
 - The Order - https://unitedsoybean.org/wp-content/uploads/Information_Order_1.pdf

For sponsorship funding of an organization in an amount exceeding \$5,000 (five thousand dollars) annually, the sponsorship funding must:

- Provide specific checkoff-related deliverables.
- Provide specific performance measurements related to the payment such as official recognition of USB in the publications related to the event.
- Ensure that the total USB sponsorship shall not account for more than 50% (fifty percent) of the overall costs for the event at which the sponsorship activity will take place. A statement describing the event and the benefit to the checkoff program shall accompany all sponsorship requests.
- USB dollars shall not be used in any manner to influence governmental action or policy by the sponsored organization.

FAS Sponsorships

Sponsorships should support an organized event with different levels of sponsorships such as Gold, Silver, and Bronze. The sponsorship contract should outline the benefits received by the U.S. Soy Industry for sponsoring the event.

If USSEC sponsors an event by cost-sharing with other companies, final vendor receipts for the expenses must be obtained. The benefits received by the U.S. Soy Industry must be outlined.

General Expenses

Professionally Printed Material and Promotional Items

All professionally printed material and promotional items must include three logos. In some cases all logos may not be the same size; and if they are not, the USSEC logo should be the dominant logo. For specific detail, see the Communications section of the Procedures.

1. USSEC – Dominant Logo
2. USB – Attribution Logo
3. ASA-IM – Attribution Logo

USB Compliant – General Expenses - Included but not limited to

All costs must be reasonable, necessary for the completion of the approved project and sufficiently documented.

- Office rent, staff salaries, staff benefits, utilities, office supplies, bank fees, legal fees, postage, shipping, insurance cost, phone/internet, routine accounting and legal services.
- The purchase, lease, or repair of, or insurance premiums for, capital goods that have an expected useful life of at least 1 year, such as furniture, equipment, machinery, removable fixtures, draperies, blinds, floor coverings, computer hardware and software, and portable electronic communications devices.
 - Items with an estimated useful life of more than one year and with a cost of \$2,500 or more per item, the expenditures will be recorded as a requires an Asset Request Form and approved per USSEC's DOA MATRIX.
- Memberships and subscriptions related to the industry
- Production and placement of advertising in print or electronic media or on billboards or posters.
- Production and distribution of banners, recipe cards, table tents, and similar point of sale materials.
- Production demonstrations to the trade and to consumers, and distribution of product;
- Temporary displays and rental of space for temporary displays.
- Expenditures associated with seminars and educational training.
- Expenditures associated with retail, trade and consumer exhibits and shows including participation fees booth construction, transportation or related materials, rental of space and equipment, and duplication of related printed materials.
- Subscriptions that are of technical, economic, or marketing nature and that are relevant to the approved project.
- Demonstrators, interpreters, translators, receptionists and similar temporary workers who help with the implantation of individual promotional activities, such as trade shows, and trade seminars.
- Translation of written materials as necessary to carry out approved activities.
- Subcontractor fees for professional and consultant services up to the guidelines provided by USB that are in effect at the date the service and is in compliance with the Act & the Order.
 - Fees for travel time are not reimbursable.
 - Invoices for the consultants' time must be submitted as agreed to in the executed contracts.
 - Contracts shall be executed before any services are rendered.
 - See Contract Section for more requirements.
- Market research, including research to determine the types of products that are desired in a market.

FMD Compliant – General Expenses - Included but not limited to

- Production and placement of advertising in print or electronic media or on billboards or posters.
 - Copy of advertising should be included with expense voucher
- Production and distribution of banners, recipe cards, table tents, and similar point of sale materials.
 - Printing and/or purchasing expenses business cards are NOT reimbursable.
- Food service promotions, product demonstrations to the trade, and the distribution of promotional samples. The cost of the sample is NOT reimbursable including product development, product modification, or product research.
- Temporary displays and rental of space for temporary displays.
- Fees for participation in retail and trade exhibits and shows, and booth construction and transportation of related materials to such exhibits and shows.
- Trade seminars, including space rental, equipment rental, and duplication of seminar materials.
- Production and distribution of publications.
- Part-time Contractors, such as interpreters, translators, and receptionists, to help with the implementation of promotional activities, such as trade shows, food service promotions, and trade seminars.
- Giveaways, awards, and other similar promotional materials, subject to the limitation that FAS will not reimburse more than \$1.00 per item. The items must be described in detail with a “per unit cost” in an approved FMD activity.
- Compensation and allowances for housing, educational tuition, and cost of living adjustments paid to U.S. citizen employees or U.S. citizen contractors stationed overseas, subject to the limitation that FAS shall not reimburse that portion of
 - The total of compensation and allowances that exceed 125 percent of the level of a GS-15, Step 10 salary for U.S. Government employee, and
 - Allowances that exceed the rate authorized by the U.S. Embassy personnel
- Foreign transfer, temporary lodging, and post hardship differential allowances for U.S. citizen employees.
- Approved salaries or compensation for non-U.S. citizens and non-U.S. contractors. Generally, FAS will not reimburse any portion of a non-U.S. citizen employee’s compensation that exceeds the compensation prescribed for the most comparable position in the Foreign Service National (FNS) salary plan applicable to the country in which the employee works. However, if the local FSN salary plan is inappropriate, a Cooperator may request a higher level of reimbursement for a non-U.S. citizen.
- Subcontractor fees for professional and consultant services up to the daily gross salary of a GS-15, Step 10 U.S. Government employees in effect on the date the fee is earned.
 - Fees for travel time are not reimbursable.

- Invoices for the consultants' time must be submitted as agreed to in the executed contracts.
- Contracts shall be executed before any services are rendered.
- See Contract Section for more requirements.
- **Overseas office** expenses including rent, utilities, communications originating overseas, office supplies, accident liability insurance premiums, and legal and accounting services.
 - Office Parking Fees not included in office rent are NOT reimbursable; standalone- parking fees are NOT reimbursable.
- Purchase, lease, or repair of, or the insurance premiums for property that has an expected life of at least one year such as furniture, equipment, machinery, removable fixtures, floor coverings, and computer hardware and software for **overseas offices**.
- Office décor, such as draperies or blinds for **overseas office**.
- Premiums for health or accident insurance or other benefits for foreign national employees that the employer is required by law to pay.
- Accident liability insurance premiums for facilities used jointly with third-party participants for Cooperator program activities, or such insurance premiums for travel of non-Cooperator personnel.
- Market research
- Evaluations, if not required by FAS to ensure compliance with program requirements.
- Legal fees to obtain advice on the host country's labor laws;
- Employment agency fees;
- Purchase of trade and business periodicals containing material related to market development activities for use by overseas staff.
- Fees for storage of necessary program materials.

MAP Compliant – General Expenses - Included but not limited to

- Production and placement of advertising in print or electronic media or on billboards or posters.
- Production and distribution of banners, recipe cards, table tents, and similar point of sale materials (including business cards that target a foreign audience).
- In-store and food service promotion, production demonstrations to the trade and to consumers, and distribution of product samples (but not the purchase of product samples);
- Temporary displays and rental of space for temporary displays.
- Expenditures, other than travel expenditures, associated with seminars and educational training, whether conducted in the United States or outside the United States.
- Expenditures, other than travel expenditures, associated with retail, trade and consumer exhibits and shows, held OUTSIDE the United States including participation fees booth construction, transportation or related materials, rental of space and equipment, and duplication of related printed materials.

RECORDS RETENTION PROCESS

Updated 9/30/2017

RECORD RETENTION

All USSEC record retention requirements are in accordance with USB policy.

Records Screening

- Records are to be screened periodically to determine if they are Active or Inactive. Active records are to be stored in the immediate area of the responsible custodian.
- Records determined to be Inactive are to be reviewed for possible storage in the designated Records Center. An assessment is to be made of the:
 - Need for retention
 - Frequency of reference
 - Name of reference
 - Established retention period
 - Filing requirements
 - Volume of files
- Duplicate and multiple materials, as well as paper and binder clips, are to be eliminated. Whenever possible, Official Record is the one to be retained. Official Records are not to contain personal notations, other than the author's signature

Records Center Storage

- Records Storage Centers are to be in a safe, secure location and protected from environmental and other potential harm.
- Storage containers are to be labeled using the numbering system in the USSEC Inventory List spreadsheet. This is a log of box numbers, locations, and contents. Containers are also to be labeled by year or periods and with sufficient detail to facilitate their reference, review and destruction.
- Records which are essential to the continuity of USSEC are to be identified and designated as Vital Records.
- Vital Records are to be duplicated and the duplicate records stored in off-site locations for reconstructive use in the event of a disaster.

Electronic Storage

- Records generated and maintained in company information systems or equipment (including the network drive) are to be periodically reviewed by the individual records custodians to ensure that the records management requirements set forth in the USSEC's policy and procedures handbook are being met for electronic information systems.
- Records stored in electronic media are to be grouped in a fashion to facilitate review and destruction at appropriate intervals.

Files Purging

- At least once annually, a formal files-purging process will be conducted. The process is to be planned and carried out within applicable areas of responsibility. During, or as a result of, this process:
 - Records that require retention are to be identified, grouped, labeled, and transferred to the records center for appropriate storage;
 - Records that have exceeded their required retention period are to be reviewed and destroyed, and
 - Unnecessary duplication and multiple copies of records are to be identified and destroyed.

Responsibilities

- Each staff/contractor personnel is responsible for assisting in the records-management process. Such responsibilities generally include:
 - Supporting preparation and maintenance of local records retention schedules;
 - Identifying, packaging, documenting and transferring applicable records to the records center;
 - Retaining only those records assigned to their function/custodial responsibility in accordance with the guidelines of our record retention policy;
 - Retrieving records from the records center within the time period established by the records management function; and
 - Reviewing and authorizing destruction of records at the retention expiration date.