

Participant & Candidate Travel & Expense Policy

1.0 PURPOSE

The purpose of this policy is to outline the requirements for participants and candidates arranging travel and claiming reimbursements when invited to attend a Bill & Melinda Gates Foundation hosted meeting, event, or interview.

2.0 SCOPE

This policy applies to any participant or candidate who incurs travel expenses in relation to a foundation hosted meeting, event or interview and seeks reimbursement from the foundation for the expenses.

3.0 GENERAL TRAVEL & EXPENSE POLICIES

3.1 TRAVEL ARRANGEMENTS

All travel arrangements will be made using the foundation Travel department. The foundation Travel department will book and pay for all foundation-related travel needs, except for arrangements that combine foundation and non-foundation travel.

3.2 AIR TRANSPORTATION

The foundation Travel department will select flights based on the following criteria, in descending order of priority: Nonstop routes, lowest fare available at time of booking, departure date and time.

- Domestic flights will be booked in economy class. Premium economy is allowed.
- Domestic flights departing after 9:00pm with a flight duration exceeding five hours may be booked in business class.
- International flights with flight duration exceeding five hours may be booked in lowest business class.

3.3 COMBINING FOUNDATION AND NON-FOUNDATION TRAVEL

If your travel includes a combination of foundation and non-foundation business, the foundation Travel department will instruct you to arrange your own travel and you will receive reimbursement only if you obtain a pre-trip price quotation from the foundation's Travel department prior to your travel. The amount eligible for reimbursement is equal to whichever is lower, the pre-trip price quotation from the foundation's Travel department or the actual cost of the ticket as stated on the receipt.

3.4 CANCELLATIONS

- Flight cancellations on bookings arranged by the foundation Travel department must be made in advance of departure through the foundation Travel department.
- If the foundation cancels your event or meeting, all travel arrangements made through the foundation Travel department will be cancelled.
- Flight cancellations on bookings not arranged by the foundation Travel department are not eligible for reimbursement.

3.5 GROUND TRANSPORTATION

- Airport parking is eligible for reimbursement for the duration of the foundation-sponsored meeting, event, or interview. A receipt is required and must include start and end dates and the daily parking rate.
- Mileage for personal vehicles is eligible for reimbursement at the U.S. Internal Revenue Service (IRS) rate.
- Taxis and other modes of public transportation or ride share, such as Uber, are eligible for reimbursement if they are not used in lieu of foundation-provided transportation.
- Expenses incurred because you choose to decline foundation-provided transportation will not be reimbursed.
- For transportation not provided by the foundation, you must first attempt to arrange such transport through the foundation Travel department. If the requested service is available, the foundation Travel department will receive and pay the bill directly.
- Transportation of personal guests is not eligible for reimbursement.

3.6 LODGING

Lodging must be arranged through the foundation Travel department. In the event the foundation Travel department is unable to arrange lodging, you will be directed to secure your own accommodation within policy.

- Maximum rate is USD 300 (or equivalent, per night, before taxes) except for the cities listed below:
 - **United States**
 - USD 350 Washington D.C.
 - USD 400 Boston, New York City and San Francisco
 - **International**
 - USD 400 Geneva
 - USD 450 Paris, and Tokyo
 - USD 475 London
- Lodging folios are required for reimbursement.
- Lodging, parking, and in-room internet/WIFI access are reimbursable, however, all other incidental lodging expenses are not eligible for reimbursement.
- Lodging expenses incurred for personal guests are not eligible for reimbursement.
- Lodging for early or extended stays in conjunction with a foundation-sponsored meeting, event or interview is not eligible for reimbursement.

3.7 SPECIAL NOTE REGARDING CERTAIN NON-REIMBURSABLE PROPERTIES

For tax reasons specific to the foundation, we cannot use the properties listed below for any purpose (lodging, meals, or other services). The foundation will not reimburse you for any expenses incurred at these properties.

- Any Four Seasons hotel or resort, including Beverly Wilshire
- The Charles Hotel, Harvard Square, Cambridge, Massachusetts
- Dream Nashville Hotel, Nashville, Tennessee
- Tampa Marriott Water Street, Tampa, Florida

3.8 MEALS

For most foundation-sponsored events, meals will be provided for the duration of the event.

- Meals during foundation-sponsored travel but not provided by the foundation at the meeting are eligible for reimbursement within the daily maximum for meals. The daily meal maximum of USD 150 (or equivalent) includes applicable taxes and tips and is **not per diem**. Any meal expense above this maximum will not be reimbursed.
- Reimbursement for meals will be provided solely for the participant or candidate incurring the expense.
- When dining involves multiple participants or candidates, each attendee is required to submit a separate claim for their own expenses to be reimbursed.
- Meals incurred in lieu of foundation-provided meals are not eligible for reimbursement.

3.9 TRAVEL RELATED INSURANCE, FEES, AND VACCINES

- Standard visa and passport fees incurred within six months of a foundation-sponsored meeting, event or interview are eligible for reimbursement.
- Travel related costs incurred to obtain a passport or visa will not be reimbursed.
- Participants traveling to a foundation sponsored meeting, event or interview are insured for selected travel and medical circumstances under the foundation travel insurance policy when traveling to another country more than 100 miles from their home country. Additional insurance purchased by participants or candidates is not eligible for reimbursement.
- Fees incurred to obtain immunizations specifically for a foundation-sponsored meeting, event, or interview within six months prior to the meeting are eligible for reimbursement. Other medicines, including over the counter, and physician visits are not eligible for reimbursement.
- Lost, stolen or delayed baggage or replacement of baggage contents is not eligible for reimbursement.
- Airline fee for first checked bag is eligible for reimbursement.

3.10 EXPENSES IN VIOLATION OF ANTI-TERRORISM LAWS

The foundation will not reimburse travel or other expenses incurred on behalf of a person (individual or organization) whose name appears on the Office of Foreign Assets Control (OFAC) list or who is a citizen or resident of an OFAC-sanctioned country with which the foundation is not permitted to do business.

3.11 EXPENSE REIMBURSEMENT

- Expenses not expressly covered in this policy are not eligible for reimbursement.
- Expense claims cannot be reimbursed at the meeting, event, or interview.
- The foundation only reimburses participants themselves, not the organization for which they work, since participants attend meetings and events and incur the expenses as individuals.
- Reimbursement requests must be received within 60 days of the end of the foundation meeting, event, or interview. Requests received after 60 days will not be eligible for reimbursement.
- Actual expenses incurred are reimbursed, not per diem.
- Expense claims must be submitted using the Concur online tool.
- Participants and candidates must provide bank account information in Concur to receive reimbursement for claims submitted in Concur.
- Reimbursements submitted in Concur will be paid directly into the participant or candidate's bank account via electronic funds transfer.
- Incomplete or inaccurate information will delay reimbursement.
- If you require reimbursement in a currency other than USD, EURO, or GBP or if you are attending a foundation meeting, event or interview sponsored by a foundation office located outside of the U.S. you will receive the foundation's **Participant Expense Claim Form** from a foundation representative. The claim form must be submitted, along with required receipts, within 60 days of the end of the event, to the email address provided on the claim form. Reimbursement will be issued by wire transfer.

3.12 RECEIPT REQUIREMENTS

Due to local tax regulations, the foundation office sponsoring the meeting, event or interview determines the policy for the receipt substantiation. Expense claims submitted without receipts will not be reimbursed. Receipts must clearly show proof of payment.

Receipts requirements based on sponsorship location

Location	Receipt Requirement
US Sponsored Event	Greater than USD 75 or equivalent
China	All expenses – receipts or fapiao
Ethiopia	All expenses
Europe & Middle East	All expenses GBP 45 or greater
Berlin	All expenses
India	All expenses INR 265 or greater
Kenya	Greater than KES 2,000 or equivalent
Nigeria	All expenses
Senegal	Greater than USD 75 or equivalent
South Africa	All expenses

3.13 U.S. GOVERNMENT OFFICIALS

Federal tax law regarding private foundations restricts us from paying for or reimbursing certain expenses to certain U.S. government officials. The law applies to federal, state, and local officials. The foundation must clarify your U.S. government employee status to accurately determine if the foundation can book travel or accommodations or reimburse expenses.

4.0 DEFINITIONS

“**Participant**” refers to an individual who has been invited to attend a Bill & Melinda Gates Foundation sponsored meeting or event.

“**Candidate**” refers to an individual in active recruitment who has been invited to attend a Bill & Melinda Gates Foundation sponsored interview.

“**Fapiao**” is a legal receipt that serves as proof of purchase of goods and services. In this way, fapiao serves as a paper warranty against tax evasion, unlike other countries where invoices serve as a tax receipt. The China tax bureau prints, distributes and administers fapiao.

“**Foundation Event**” refers to a pre-planned meeting, or other organized gathering where the foundation is the host/co-host or is identified as such.

“**OFAC**” The Office of Foreign Assets Control is a financial intelligence and enforcement agency of the U.S. Treasury Department. It administers and enforces economic and trade sanctions in support of U.S. national security and foreign policy objectives.

5.0 RESPONSIBILITIES

The Global Financial and Accounting Services (GFAS) team is responsible for implementing and enforcing this policy. Exceptions may only be granted by the Chief Financial Officer (CFO), CFO delegate, or alternate member of the foundation’s Executive Leadership Team (ELT).

As a participant or candidate, you are responsible for understanding this policy before incurring expenses. Your compliance with this policy is a condition of your work with the foundation. Non-compliance may result in termination of your relationship with the foundation. If you have any questions regarding this policy, please contact Expense@gatesfoundation.org.

6.0 PROCEDURES, STANDARDS, GUIDELINES AND OTHER RELATED DOCUMENTS

- [Participant Travel Request Form](#)
- [Global Traveler Insurance Plan](#)
- [How to Request Participant Reimbursement](#)

7.0 REVISION HISTORY

<i>Effective Date</i>	<i>Approved By</i>	<i>Modification</i>
12/03/2020	Carolyn Ainslie, CFO	New document
06/02/2021	Carolyn Ainslie, CFO	Vaccination requirement for in-person foundation business added to section 3.9

09/28/2022	Carolyn Ainslie, CFO	Update to lodging maximum rates in section 3.6
06/01/2023	Carolyn Ainslie, CFO	In-person vaccination requirement removed
01/01/2024	Carolyn Ainslie, CFO	Update to lodging maximum rates in section 3.6
05/13/2024	Carolyn Ainslie, CFO	Update to language in section 3.2
07/01/2024	Carolyn Ainslie, CFO	Updates to lodging maximum rates in section 3.6 for Seattle and London. Addition to disqualified properties in section 3.7. Clarification added to section 3.8 on meal reimbursement. New language added to section 3.9 regarding travel to obtain a passport or visa. Update to section 3.12 to receipt requirement.