TRAVEL POLICY

The GSTC is currently housed at the United Nations Foundation. While the UN Foundation acts as Paymaster, staff of the GSTC will follow the travel policies and procedures prescribed in the UN Foundation Travel Policy. It will, however, seek the most sustainable travel option when available and affordable.

Travel Policy

The general rule is that a staff member shall be neither richer nor poorer as a result of a trip. GSTC will reimburse or pay directly all necessary and reasonable costs of transportation, hotel rooms, meals, tips, taxis, and necessary entertainment incurred by a staff member while traveling on GSTC business.

Staff members expecting to incur an unusual expense or one that is not expressly considered an appropriate business expense as outlined below should, if possible, obtain advance approval from the Executive Director of GSTC.

GSTC staff should seek sustainable providers that are accredited by GSTC in the first instance, are GSTC recognized in second instance, or are implementing sustainable tourism practices and can demonstrate so.

Sustainable Travel Policy

The GSTC staff will give priority in selecting transportation and accommodations to sustainable tourism providers. The criteria for selection will be:

* When available operations certified by a GSTC accredited certification; list will be available on GSTC website in 2012
* Operations certified by GSTC compliant certifications or programs; a list of these will be available on the GSTC website as early as June of 2011
* Operations certified by certifications or programs aligned with the GSTC, these can be found in several directories like Travelocity Green Hotel Directory, Rainforest Alliance, Green Travel Bridge and others.

Until such time that American Express provides the GSTC compliant options, GSTC staff will use additional resources to identify sustainable tourism providers.

While sustainability is the primary driver, the selection of the provider should always be made taking into consideration the most affordable option.

Authorization and Responsibility

All official GSTC travel must have advanced approval. Travelers should verify that planned travel is eligible for reimbursement before making travel arrangements. Upon completion of the trip, and within 30 days, the traveler must submit the appropriate expense report for supporting documentation to obtain reimbursement and/reconciliation of expenses.

The Executive Director of GSTC is responsible for oversight of travel of staff respective departments*.*  All Travel Authorization Forms and Expense Reports must be signed by the traveler and authorized appropriately.

It is the responsibility of each staff member to submit a complete and accurate expense report to the Executive Director who will forward to UNF Finance Department. It is the responsibility of the Executive Director and above, in consultation with the Controller, if necessary, to determine if the Foundation will pay the amount requested.

The Accounting Analyst is required to ensure that expense reports contain the necessary information in accordance with the UN Foundation’s policies and procedures. It is staff’s responsibility to resolve any discrepancy or questions raised by the Finance office.

Staff members should discuss all of the policies outlined with their supervisors to determine applicability to an individual’s unique facts and circumstances.

Personal Funds

Travelers should review reimbursement guidelines before spending funds for business travel to determine if such expenses are reimbursable ( Annex xx). GSTC reserves the right to deny reimbursements of expenses for failure to comply with policies and procedures.

Travelers who use personal funds to facilitate travel arrangements or in conjunction with business related travel will not be reimbursed until after the trip occurs and proper documentation is submitted.

Travel Agency

The United Nations Foundation has a Business Travel Account with American Express Travel Services. GSTC staff will take advantage of this account for travel arrangements (airline, hotel, car, etc.) and make use of the [American Express Business Travel](https://login.axo20.com/login/apps/init.do?_appid=Login&cookieDomain=.axo20.com&relayMethod=GET&relayState=https%3A%2F%2Funfoundation.axo20.com%2Frc%2Flogin%2FpostLogin.do&appType=pa&reason=usrPwdLogin&paSiteUrlName=unfoundation&smb=false) website, in the first instance. If and until American Express Business Travel adheres to GSTC criteria and identifies sustainable tourism providers, GSTC staff will use providers that will adhere to the Sustainable Tourism Policy established in this Chapter. This online interactive business travel website enables travelers to research and book travel online 24/7 from any Internet connection.

Any transportation arrangement outside of American Express Business Travel must be approved in advance by the Executive Director, and must clearly demonstrate it follows sustainable tourism recommendations or provides an important cost savings.

Travel arrangements can also be made using Agent Assist at 1-888-762-8728 (prompt #2). Booking through Agent Assist is suggested for times when Internet access is not available, travelers prefer the telephone over the Internet, or simple round trip domestic and international itineraries are needed. There is a $20 transaction fee for Agent Assist service and is available Monday through Friday from 8:00 a.m. to 8:00 p.m. ET. Emergency travel assistance is available 8:00 p.m. to 8:00 a.m. ET weekdays and weekends.

Executive Service is available by calling 1-866-294-4710 (prompt #2) and is designed for travelers needing a high level of support for non routine reservations. Booking through Executive Service is suggested for complicated multi-leg domestic and international itineraries, travelers requiring assistance with booking car service and/or upgrades, travelers who require a higher than normal level of service. There is a $30 transaction fee for these services and is available weekdays from 8:00 a.m. to 6:00 p.m. Emergency travel assistance is available 6:00 p.m. to 8:00 a.m. weekdays and weekends.

Transportation

Airline Reservations

For official business travel, both domestic and international, travelers must book the lowest priced, non-stop coach class accommodations available for flights eight (8) consecutive hours or less. For flights of more than eight (8) consecutive hours, business class is permitted. All business class travel and exceptions to the above referenced policy must be approved in advance of booking trips by the Executive Director.

Official business travel must be booked a minimum of fourteen (14) days prior to departure date. Any travel booked less than fourteen (14) days prior to travel must follow same approval process by providing documentation as to reason tickets were purchased with less than required advance purchase notice.

The purchase of first class travel at GSTC expense is not allowed except with the advanced written approval of the Executive Director for medical reasons or extenuating circumstances that require such service. Travelers may upgrade to first class travel at their personal expense including redemption of frequent flyer benefits which are not reimbursable.

The purchase of refundable tickets must be approved prior to booking such tickets by the Executive Director. Refundable tickets are usually more expensive and should be used only if there is a possibility of travel plan changes and the airline is one that is not regularly used. A refundable ticket only guarantees that a full refund will be given in the event the trip is completely cancelled. If the ticket is changed, travelers will still have to pay change fees and any increases in fare.

When a trip is canceled after the ticket has been issued, the traveler should inquire about using the same ticket for future travel. Incurring cancellation and change fees for airline travel is a cost of doing business. Travelers are limited to no more than two (2) change fees per itinerary. Change fees in excess of two (2) will be the responsibility of the traveler and not reimbursable by GSTC.

Travelers are expected to seek airline providers that have clearly demonstrated commitment to sustainable tourism. GSTC members should be favored over other airlines as long as they also provide competitive airfares. Travelers should seek airlines focused on fuel saving and carbon emission reduction strategies as well as those offering offset programs and implementing waste management programs (industry leaders: American Airlines, Continental, NWA, Virgin Atlantic and British Airways).

Travelers are then expected to use lowest logical airfares whenever possible. These include:

* Non-refundable fares
* Advance purchase fares
* Connecting flights ( as long as the carbon footprint remains equal or does not increase substantially)
* Flights from alternate airports ( as long as the carbon footprint remains equal or does not increase substantially)

Airline receipts, ticket stubs (if date traveled differs from date stated on ticket), car rental services, hotels, etc. must be kept and submitted with appropriate expense report*.*

Train

Where available and distances permit, train should be the preferred mode of transportation.

Public Transportation

Public transportation should be the preferred mode of transportation when at a destination. This includes subway/Metro, light rail or bus. These services are encouraged and reimbursable.

Taxis and Car Service

Fares for taxi are reimbursable. Where available choose hybrid taxis or taxis operating with alternative fuels.

Use of limousine, sedan, and/or car services is not allowed unless there are no other practical alternatives available. Requests for limousine, sedan, and/or car services must be approved in advance by the Executive Director.

Personal Automobile

When travel by personal car is the most cost-effective transportation option, the rate published by the IRS will be reimbursed, in addition to garage and air terminal parking and toll costs. ( Annex)

Rental Car

When public transportation is not appropriate for the business trip, car rental is a valid business expense. Reservations must be made through UNF’s American Express Business Travel online website to receive the discounts available to travelers. Travelers should make rental car reservations for a hybrid car when available.

When choosing a rental car company make sure they offer carbon offset programs and have a fleet of hybrids and fuel efficient vehicles ( industry leaders include: Budget, Enterprise, Flexcar/Zipcar). It you can rent a hybrid or fuel efficient vehicle then choose the most efficient car, unless travel conditions require a specific vehicle.

Corporate credit cardholders are covered under Car Rental Loss and Damage Coverage when the credit card is used to rent an automobile. Holders of the UNF/BWF corporate credit cards should decline the Collision Damage Waiver (CDW) or similar option offered by the rental car company when traveling within or outside of the United States.  The rental car coverage should be accepted when the corporate credit card is not used. Liability coverage is provided under UNF/BWF’s general liability policy.

Frequent Traveler Benefits

Travelers who accumulate benefits under the various mileage-related airline programs on UNF/BWF business may keep such benefits for their personal use. Consideration will be given to membership in mileage programs when making reservations; however, participation these programs must not influence travel decisions that would result in increased costs for UNF beyond the lowest available fares. Employees wishing to participate in awards and/or mileage programs will be responsible for paying the annual fee to receive the benefits of each program. This cost is not reimbursable by GSTC.

Expenses

Per Diem Rates

Travelers are required to use the US Federal government [per diem rates](http://www.gsa.gov/HP_01_Requested_perdiem) as a guideline for the reasonableness of travel to destination city. Hotel expenses, meals, and incidentals must not exceed the daily maximum per diem rate.

Receipts are required for expenses exceeding $25.00, and preferred for all expenses, if available.

Exceptions must be approved in advance of the trip by the Executive Director.

Lodging

When traveling away from home on GSTC business, staff members are expected to obtain comfortable, moderately priced accommodations when available and give preference to sustainable accommodations when available at a moderate price. Preference will be given to operations certified by GSTC accredited or GSTC compliant properties or GSTC members.

Travelers should stay in a standard room using the appropriate per diem rate through UNF’s American Express Business Travel website. Travelers whose room rates seem excessive and unsubstantiated will require the approval of the Executive Director.

Receipt of written confirmation of reservations is advised. If a traveler is expected to arrive at the hotel after 6:00 p.m., a guaranteed reservation should be made. When a traveler is expected to arrive at the hotel prior to check-in time, early check-in may be arranged to avoid unnecessary expense. It is the employees’ responsibility to cancel hotel reservations when necessary. No show charges will be the responsibility of the traveler and cannot be charged to UNF.

Exemptions from hotel sales taxes vary from state to state, and from hotel to hotel. UNF/BWF holds sales tax exemptions in Washington, DC and New York. Staff members are required to provide the hotel with a copy of the sales tax exemption form at the time of check-in. If the hotel declines to honor the exemption, UNF/BWF will pay the tax.

Hotel cancellations should be made as soon as feasible. Travelers are responsible for familiarizing themselves with the hotel’s cancellation policy, and it is the employee’s responsibility to cancel reservations when necessary consistent with this policy. Reservations are guaranteed with a credit card for late arrival. Travelers failing to cancel within the hotel’s cancellation policy are responsible for any cancellation fees.

Meals

Reasonable meal costs incident to travel will be paid when such meals are necessary. Customary service gratuities fall between 15-20%.

Meal costs at a local restaurant for one or more staff members, including temporary employees, where no business guests are present, are not appropriate GSTC expenses and will not be reimbursed (this includes charges placed on corporate credit cards). Staff members should receive prior approval from their Department Director for exceptions.

Telephone Calls

Travelers will be reimbursed for business calls made when traveling on behalf of GSTC. Staff members are expected to use local access numbers when available. GSTC encourages its staff to use skype accounts whenever possible.

Employees should exercise good sense about calling home when away on business.

Cellular and home telephone costs will be reimbursed when staff members are conducting GSTC business.

Entertainment

Entertainment costs will be paid by the Foundation for staff members and their guest(s) when such entertainment is necessary or desirable for the conduct of official business. Entertainment should never be elaborate and should be as modest as is consistent with the nature of the occasion. The date, names of the guest(s), business relationship, place of the event, and a general business purpose is required for reimbursement.

Conference Registration

Conference registration should be paid with a GSTC check using the Payment Request Form, a corporate credit card, or the Grant Approval Form. The conference receipt, registration form, and copy of the credit card receipt or check must be submitted to Finance with the appropriate expense report.

Business related banquets or meals that are considered part of the conference can be paid with the registration fees; however, such meals must be deducted from the traveler’s per diem allowance.

It is the employee’s responsibility to submit a Payment Request Form for advance payment of conference registration in a timely manner consistent with the weekly check run.

Reimbursable Expenses

* Telephone calls to a traveler’s home
* Business-related excess baggage charges
* Tips for baggage handling up to $1.00 per bag
* Currency exchange fees
* Local translations
* Reasonable laundry and dry cleaning expenses on trips of five or more days
* Film and film development charges for project related photographs which become UNF property
* Passport, visa and immunization expenses when required as a specific and necessary condition of business travel
* Traveler check fees/ATM fees
* Tips and gratuities for meals and cab fares up to 18%
* Tolls
* Gasoline for rental car
* Ground transportation
* Personal car mileage
* Food and beverages
* Parking
* Taxis

Non-Reimbursable Expenses

* Parking and traffic violations
* Taxi fare to and from work when not related to business travel/trip
* Airline upgrades to business class and first class accommodations
* Child care, babysitting, house-sitting, pet-sitting/kennel charges
* Cost incurred by traveler’s failure to cancel travel/hotel reservations in a timely fashion
* Credit card reward membership fees
* Airline club memberships
* Medications
* Personal services (i.e., barber, beautician, manicurist, shoeshine and massage)
* Personal entertainment expenses (i.e., in-flight movies, head sets, health club facilities, hotel pay-per-view, in-theatre movies, mini-bars/honor bars, social activities and related incidental costs.
* Evening/formal wear expenses

International Travel

Airline reservations

All travel outside the North American continental area (i.e., outside of the United States and territories of the United States, Canada, and Mexico) requires the advance approval of the Executive Director. A [Travel Authorization Form](file:///I:\Templates\4-UNF%20Reimb-Travel\Travel%20Authorization%20Form2010.xls) must be completed.

Travelers are expected to choose carriers implementing sustainable tourism practices and use the lowest logical airfare available. International business travel must be in coach except when total flying time exceeds eight (8) hours.

If at any time the risk of travel is determined to be high, previously approved travel may be revoked, the trip may be canceled and/or the traveler may be required to return to the United States. Staff will not travel to countries for which the U.S. Department of State has issued a travel warning without explicit permission of the Executive Director, who will be informed of the DOS warning. Staff will consult the [U.S. Department of State web site](http://travel.state.gov/travel/cis_pa_tw/tw/tw_1764.html) for travel status of countries and travel advisories prior to purchase of tickets.

While UNF’s travel insurance is not invalidated by travel to countries on the State Department Travel Warnings List, GSTC seeks to avoid putting staff at unnecessary risk. Staff should confirm travel warning status immediately prior to departure to ensure they are updated on potential risks.

Foreign Currency

Foreign currency may be purchased at banks, airport foreign exchange counters and major hotels abroad.

Expenses paid in foreign currency while traveling will be reimbursed by GSTC based upon the exchange rate in effect when the exchange is made. The U.S. dollar amount must be recorded on the original receipt and the exchange rate must be documented on the expense report (attach source of exchange rate).

Travelers are required to exchange foreign currency at the airport or other country departure point prior to returning to the United States. UNF will not accept foreign currency upon an employee’s return from an international trip.

Immunizations

GSTC will pay for required immunizations and medical exams needed for employees traveling outside of the United States on business related travel.

Passports/Visas

GSTC will pay for visas and passports/passport renewals as may be required when traveling outside of the United States on business related travel.

Corporate Credit Cards

Corporate credit cards are available to employees who travel on a regular basis or incur frequent expenses on behalf of the GSTC.  Employees are personally liable for unpaid balances. Personal expense for private travel or other expenses should be billed to and paid directly by the employee. No personal expenses may be charged to the UNF’s corporate credit cards. The individual to whom the card is issued is responsible for the card and its proper use according to the Foundation’s [corporate credit card policy](file:///H:\Administration\Policies%20and%20Procedures\CORPORATE%20CREDIT%20CARD%20POLICY2.doc).

 In order to facilitate bill tracking and payment by the Finance office, employees with corporate cards must sign up for online access and provide the Finance office with the sign-on ID and password.  Electronic statements are available online and will enable those submitting expenses in foreign currency to calculate the actual exchange.

 The Finance office will pay corporate credit card bills after employees have accounted for all expenditures.  GSTC will not reimburse or pay for late charges or finance charges incurred and bills must be submitted to the Finance office with original receipts.

Should staff members fail to submit receipts in a timely fashion, the Staff Accountant will notify the staff member and the Department Director. Failure to produce the required receipts after repeated requests will be forwarded to the Controller and/or the Deputy Chief Operating Officer and Chief of Staff.

Two successive corporate credit card statements not reconciled to document expenses will result in termination of charging privileges. Charging privileges will be restored once all delinquent bills have been reconciled.

Cash advances from corporate credit cards card are prohibited except in the case of an emergency or pre-approved by the Executive Director.

Travel Insurance

UNF/BWF provides travel assistance services for international business travel. Assistance includes medical evacuation, emergency medical and dental, and travel accident coverage.

Travel costs are billed to individual corporate credit cards. If using the corporate credit card to purchase modes of transportation, travel accident insurance is provided.

UNF/BWF does not cover insurance on personal items. Loss or theft of personal items must be covered by personal renters’ or homeowners’ insurance.

Lost or Excess Baggage

The ultimate responsibility for accommodating travelers for lost baggage lies with the airlines. GSTC will not be responsible for reimbursing travelers for personal items lost while traveling on GSTC business.

Travelers should follow these procedures if baggage is misplaced en route to or from an official GSTC business trip:

* Obtain a lost baggage report form from an airline representative in the baggage claim area.
* Itemize the contents of the lost baggage.
* Include a copy of the airline ticket and baggage claim stubs with the lost luggage report and the itemized list of the bags’ content.
* Submit all documentation to the airline.

Airlines often charge an extra fee for more than two (2) bags. Employees will be reimbursed for excess baggage charges when it is reasonable and necessary.

Non Employee Travel

Consultants and other persons authorized to travel at GSTC expense are subject to the same guidelines as staff travelers, including use of per diem guidelines.

All non-staff member travel must be approved in advance by the GSTC Executive Director and expenses must be submitted using the UNF/BWF Travel Expense Report indicating the traveler’s address and Social Security Number.

The Foundation will pay for expenses incurred by spouse/partner traveling with a staff member when there is a legitimate business purpose. When there is no legitimate business purpose, and when appropriate, spouse/guest(s) may accompany staff members where there is no cost to the GSTC. The Executive Director will review all requests for spousal travel prior to commencement of travel.

Expense Reporting

Reimbursements for business related lodging, meals and incidental expenses must be itemized using the appropriate expense report.

Incidental expenses are described as 1) fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries; b) transportation between places of lodging or business and places where meals are taken, if suitable meals cannot be obtained at the temporary duty site.

Receipts

Original receipts should be submitted for all travel-related expenditures where possible, but shall be required for all expenditures greater than $25.00, and expenses must be detailed describing the business purpose with or without receipts. Exception is allowed for small amounts when obtaining a receipt is not practical, provided the expenses are itemized in detail (*see example of detail below*). For items over $25.00 when an original receipt is not obtained, a [Lost/Missing Receipt Form](file:///C:\Documents%20and%20Settings\cetcheverry\Local%20Settings\Temporary%20Internet%20Files\Templates\4-UNF%20Reimb-Travel\Lost%20Missing%20Receipt%20Form.xlt) must be completed.

Receipts must be kept and attached to the appropriate expense report.

Expense Detail Example

*For lost receipts less than $25.00)*

|  |  |  |
| --- | --- | --- |
| 1/2/02 | Tip for Breakfast | $2.00 |
| 1/2/02 | Metro Ticket | $3.40 |
| 1/2/02 | Cab to National | $8.00 |

Photocopies of receipts are acceptable if the expense was shared by another UNF/BWF employee who submitted the original receipt. The photocopy of the receipt should state with whom the expense was shared.

If a traveler books travel in a manner that requires reimbursement, the following items must be submitted along with a Travel Expense Report:

* Proof of payment forms, a print out of the on-line purchase, or a paid invoice; or
* Original ticket receipts or original boarding pass; or
* A print out or copy of the itinerary.

The original travel agent itinerary should be retained by the traveler along with the Travel Authorization Form and a copy of the itinerary must be provided to the department EA or AA. Department codes must be recorded on all reservations and invoices.

Travel Authorization Form and Travel Advances

A [Travel Authorization Form](file:///I:\Templates\4-UNF%20Reimb-Travel\Travel%20Authorization%20Form2010.xls) is used for advanced approval of international travel and to request a travel advance and must be submitted for approval to the Executive prior to making reservations. A copy of the Travel Authorization Form must be attached to the appropriate expense report at the conclusion of the trip.

With the approval of the Executive Director, in extraordinary circumstances, travelers can request a travel advance of up to $5,000 per trip by completing the Travel Authorization Form.

The amount requested should not exceed the estimated expenses less amounts paid in advance or billed directly to GSTC. Advance requests will be processed for payment according to standard accounts payable submission deadlines. Individuals will be notified by phone when advances are ready for release.   
Any advance in excess of the actual expenses must be returned to Finance within thirty (30) days after the last day of the trip in U.S. dollars.  Thus, the exchange of unexpended monies into US dollars is the responsibility of the employee and should be done/made prior to returning to the U.S.  Excesses distributed for travel ending prior to December 31 must be returned by the end of the second week in January.  Staff will be reimbursed for cost of currency exchange.

An employee may have only one travel advance outstanding at a time. Exceptions require the Executive Director’s approval. Until each advance has been cleared, either by reimbursing for any unused cash or submitting the appropriate expense report, no additional advances will be released. Travelers must repay GSTC for any advances in excess of the approved reimbursable expenses by personal check made payable to the Foundation. Reimbursement for any remaining expenses is processed on the appropriate expense report approved by the supervisor.

Expense Reports

There are three types of expense reports used to reconcile business related expenses ([American Express/Visa](file:///C:\Documents%20and%20Settings\cetcheverry\Local%20Settings\Temporary%20Internet%20Files\Templates\4-UNF%20Reimb-Travel\AmExChargesExpenseReport.xlt), [Miscellaneous](file:///C:\Documents%20and%20Settings\cetcheverry\Local%20Settings\Temporary%20Internet%20Files\Templates\4-UNF%20Reimb-Travel\MiscellaneousExp%20Report.xlt), and [Travel Expense Report](file:///C:\Documents%20and%20Settings\cetcheverry\Local%20Settings\Temporary%20Internet%20Files\Templates\4-UNF%20Reimb-Travel\Travel%20Exense%20Report_JAN%201_2010.xls)).

The [American Express/Visa Expense Report](file:///I:\Templates\4-UNF%20Reimb-Travel\AmExChargesExpenseReport.xlt) should be used to reconcile business related expenses charged to either the Corporate American Express and/or Corporate Suntrust Visa cards.

Expenses not falling into the travel/business trip category or purchased using a corporate credit card must be itemized for reimbursement using the [Miscellaneous Expense Report](file:///I:\Templates\4-UNF%20Reimb-Travel\MiscellaneousExp%20Report.xlt)

The [Travel Expense Report](file:///C:\Documents%20and%20Settings\cetcheverry\Local%20Settings\Temporary%20Internet%20Files\Templates\4-UNF%20Reimb-Travel\Travel%20Exense%20Report_JAN%201_2010.xls) should be used to reconcile business related travel expenses including personal out-of-pocket expenses incurred by the traveler.

The following steps must be followed to successfully reconcile and/or complete expense reports:

* Fill out expense reports electronically (handwritten expense reports will not be accepted).
* Organize receipts by date and mount with tape onto 8½" x 11" paper for ease of handling.
* Indicate if two or more receipts reflect the total indicated on the expense report.
* Deduct advances received if appropriate. Corporate credit card charges recorded on the credit card expense report will be deducted automatically.
* If the traveler owes UNF/BWF, attach a personal check made payable to the United Nations Foundation or Better World Fund.
* If UNF/BWF owes the traveler, a check will be processed according to accounts payable submission deadlines after the Finance office receives the appropriately submitted expense report.
* All expense reimbursements must be submitted within 30 days from date of trip. All reimbursements ending on or before December 31 must be received by the end of the second week in January. This is to allow time for these expenses to be charged to the fiscal year ending December 31. Travel beginning prior to December 31 but ending in the following fiscal year will be charged to the year in which the trip terminates. Exceptions require the approval of the Deputy Chief Operating Officer/Chief of Staff.
* Non compliant forms will be returned to the traveler for correction and payment will be delayed until forms meet the required guidelines.