STATE OF INDIANA
SKILLS ENHANCEMENT GRANT FUND
AGREEMENT

(REV: 2/05)

TFP GRANT I.D.:
BIRT GRANT I.D.: B-05-3220
SEF-621

This AGREEMENT entered into by and between the **INDIANA ECONOMIC DEVELOPMENT CORPORATION** (hereinafter referred to as the "State") and **General Motors Corporation d/b/a Marion Metal Center** (hereinafter referred to as the "Grantee"), is executed pursuant to the terms and conditions set forth herein. In consideration of those mutual undertakings and covenants, the parties agree as follows:

1. PURPOSE OF GRANT AGREEMENT:

The purpose of this Agreement is to enable the State to make a grant from the State of Indiana's Skills 2016, Skills Enhancement Fund (SEF) of **Two Hundred Thousand Dollars and No Cents ($200,000.00)** to the Grantee named above, for eligible costs of the training project as described in Exhibits A and B of this Agreement. The grant shall be used exclusively in accordance with the provisions contained in this Agreement and in Indiana Code 4-4-4.6 establishing the Skills Enhancement Fund, as well as any rules adopted there-under.

2. USE OF GRANT FUNDS BY GRANTEE:

Grant funds received by the Grantee pursuant to this Agreement shall be used only to institute an approved SEF project permitted by Indiana Code 4-4-4.6, which project is described fully in Exhibits A and B, attached hereto, made a part hereof and incorporated herein by reference as part of this Agreement.

3. DEVELOPMENT AND IMPLEMENTATION OF TRAINING:

The Grantee shall be solely responsible for the development and implementation of the training as described in Exhibit A. Although not expressly attached to this agreement, the Grantee agrees to complete said training project in accordance with the plans and specifications contained in its application. Modification of its application shall require prior written approval of the State.

4. GRANTEE'S DUTIES AND RESPONSIBILITIES:

(A.) The Grantee shall submit to the Grantor on a calendar quarterly basis, a Quarterly Progress Report. These reports must detail progress made towards meeting the job creation and/or job retraining, and investment goals by the Grantee, as described in Exhibit A of this Agreement.

(B.) The Quarterly Progress Report must be submitted for the duration of this Agreement and/or until the job creation and/or job retraining and investment goals have been met. The Grantee has until **May 1, 2007** (the "Goal Date") to meet the job creation and/or job retraining, and investment goals set forth in Exhibit A of this Agreement.

(C.) Should the Grantee fail to meet job creation and/or job retraining, and/or investment goals by said goal date, a written justification detailing why said goal(s) were not met by the Goal Date must be submitted to the Grantor within thirty (30) days of the Goal Date.

(D.) In the event that such Quarterly Progress Reports are not submitted within the time frame allotted, the Grantor may withhold authorization for any payment request of the grant funds until such time as the deficiency is corrected.

5. DURATION OF GRANT AGREEMENT:

This Agreement shall be undertaken from **May 1, 2005** (the "Beginning Date") until **May 1, 2007** (the "Expiration Date"). Unless this Agreement is renewed, no payments shall be made for training done or services performed after the Expiration Date. The Grantee shall have 90 days from the Expiration Date to submit the final claim and all final paperwork. The Grantee may request in writing that this Agreement be renewed; such request must be submitted before the Expiration Date and may be approved by a duly authorized representative of the Grantor, pursuant to Paragraph 6 of this Agreement.

6. RENEWAL OPTION:

This grant may be renewed under the same terms and conditions subject to the approval of the State Budget Director in compliance with IC 5-22-17-4. The term of the renewed Grant may not be longer than the term of the original Grant. Exercise of this option is at the sole discretion of State and is not subject to agreement or acceptance by the Grantee.

7. 5-YEAR COMMITMENT REQUIREMENT:

Grantee commits to continue its operations at any site where SEF grant funds are used for at least five (5) years after the Expiration date or the date of termination under Paragraph 12 of this Agreement, whichever is sooner. If Grantee fails to fulfill the five-year commitment, all training assistance received under this Agreement shall be repaid by Grantee or its assigns to Grantor in a manner specified by Grantor.

8. PROJECT BUDGET AND BUDGET MODIFICATION:

The project budget is set forth as Exhibit B of this Agreement, attached hereto, made a part hereof and incorporated herein by reference as part of this Agreement. The Grantee shall not spend more than the amount for each line item, as described in Exhibit B, without the prior written consent of a duly authorized representative of the State, nor shall the project costs funded by the grant and those funded by the local and/or private share be amended without prior written consent of the State.

9. PAYMENT OF GRANT FUNDS BY THE STATE:

The payment of these Grant by the State to the Grantee shall be made in accordance with the following schedule and conditions:

(A.) This Grant must be fully executed.

(B.) All payments will be made in arrears only upon presentation of approved and signed State of Indiana Claim Vouchers. Such Claim Vouchers must be submitted with the budget expenditure report detailing disbursements of state, local and/or private funds by project budget line items as set forth in Exhibit B.

(C.) The Grantor may require satisfactory evidence furnished by the Grantee that substantial progress has been made toward the training project, as described in Exhibit A of this Agreement, prior to making the first payment under this Agreement.

(D.) As stated in Paragraph 4(D.) of this Agreement, all Quarterly Progress Reports must be submitted in the time frame allotted. In the event the Quarterly Progress Reports are not submitted in the time frame allotted, the Grantor may withhold authorization for any payment request until such time as the deficiency is corrected.

(E.) Should travel be reimbursed, it will be in accordance with the State travel regulation described fully in Exhibit C, attached hereto, made a part hereof and incorporated herein by reference as part of this Agreement.

(F.) The Grantor shall make funds available according to the following reimbursement schedule:

(1.) Of the total SEF grant funds, a total of **$200,000.00** has been allocated for the training of **621** current jobs, for Indiana residents or retrains. Grant funds for the retraining of current employees will be as follows:

(a.) The first claim in the amount of **$50,000.00** (Twenty-Five Percent (25%) of the allocated retraining grant funds) will be available for retraining **155** or Twenty-Five Percent (25%) of the retrain job goal as described in Exhibit A of this Agreement, and the submission of claims in the amount of **$100,000.00**.

(b.) The second claim in the amount of **$50,000.00** (Twenty-Five Percent (25%) of the allocated retraining grant funds) will be available for retraining current employees upon achieving **311** or Fifty Percent (50%) of the retrain job goal and **$50,000,000.00** or Fifty Percent (50%) of the investment goal as described in Exhibit A of this Agreement, and the submission of claims in the amount of **$100,000.00**.

(c.) The third claim in the amount of **$50,000.00** (Twenty-Five Percent (25%) of the allocated retraining grant funds) will be available for retraining current employees upon achieving **466** or Seventy-Five Percent (75%) of the retrain job goal and **$75,000,000.00** or Seventy Five Percent (75%) of the investment goal as described in Exhibit A of this Agreement, and the submission of claims in the amount of **$100,000.00**.

(d.) The Grantor shall retain the final Twenty-Five Percent (25%) or **$50,000.00** of the allocated retraining grant funds until the Grantee achieves the following:

(1.) **621** or One Hundred Percent (100%) of the retrain job goal;

(2.) **$100,000,000.00** or One Hundred Percent (100%) of the investment goal as described in Exhibit A of this Agreement;

(3.) The submission of claims in the amount of **$100,000.00**;

(4.) The submission of total training budget expenditures as referenced in the training application that equals approximately **$582,140.00**

(5.) The completion of a final monitoring report, as stated in Paragraph 10 of this Agreement.

Should the Grantee fail to meet One Hundred Percent (100%) of the goals as described in Exhibit A of this Agreement, then the final payment of grant funds will be deobligated.

(G.) In accordance with the reimbursement schedule in Paragraph 9F, the following reports must be received by the Grantor prior to the reimbursement of the final **Fifty Thousand Dollars and No Cents ($50,000.00)** (Twenty-Five Percent (25%) of the total SEF grant funds):

(1.) A Monitoring Report prepared by a duly authorized representative of the Grantor, detailing how funds have been spent on the training project as described in Exhibits A and B of this Agreement, and an evaluation as to the Grantee's timely progress. This monitoring report is subject to Paragraph 10 of this Agreement.

(2.) A final payment request submitted on an approved and signed claim voucher, and a Budget Expenditure Report.

(H.) Notwithstanding any other provision of this Agreement, the Grantee expressly agrees that the monies provided herein by the State are limited to **Two Hundred Thousand Dollars and No Cents ($200,000.00)** of the training cost, as described in Exhibits A and B.

10. MONITORING REPORT BY THE STATE:

(A.) After completion of the training project described in Exhibit A of this Agreement and before the final payment of up to **Fifty Thousand Dollars and No Cents ($50,000.00)** or Twenty-Five Percent (25%) of the total grant funds can be paid to the Grantee, the Grantor will conduct a

monitoring review of the training project and prepare a written report (the "Monitoring Report"). The Monitoring Report will document the following:

(1.) Whether grant funds and company matching funds allocated for the training were expended for eligible activities;

(2.) A complete, detailed analysis of actual grant funds and total company funds expended to-date on the training project; and conformity with the amounts as set forth in Exhibit B of this agreement.

(3.) A detailed listing of all training costs by project budget line items which are accrued yet unpaid, if any;

(4.) A written evaluation as to the Grantee's timely progress in project management, financial management and control systems, procurement systems and methods, and performance relative to the timely submission of Quarterly Progress Reports.

(B.) The Grantee is responsible for submitting to the State on a calendar quarterly basis, a quarterly progress report until the completion of the training project. These reports must detail progress made toward the completion of the training project described in Exhibit A.

(C.) If the Grant is terminated by either party prior to the Expiration Date set forth in Paragraph 5 of this Agreement, pursuant to Paragraph 12 of this Agreement, the State will promptly conduct an on-site monitoring of the project and complete a project monitoring report as described in Paragraph 5 of this Agreement.

(D.) Failure to complete the training project and expend state, local and/or private funds in accordance with this agreement may be considered a material breach of the agreement and shall entitle the State to impose sanctions against the Grantee including, but not limited to, suspension of all grant payments, and/or suspension of the Grantee's participation in State grant programs until such time as all material breaches are cured to the State's satisfaction. Sanctions may also include repayment of all state funds expended for activities which are not in the scope of this training project as set forth in Exhibits A and B of this Agreement.

11. NOTICE TO PARTIES:

Whenever any notice, statement or other communication is required under this Agreement, it shall be sent to the following address, unless otherwise specifically advised.

(A.) Notices to the State shall be sent to

INDIANA ECONOMIC DEVELOPMENT CORPORATION
Finance & Administrative Services Division
Office of Development Finance
One North Capitol Avenue, Suite 700
Indianapolis, IN 46204-2288

(B.) Notices & Payments to the Grantee shall be sent to:

David Prange, Plant Manager
General Motors Corporation d/b/a Marion Metal Center
2400 West 2nd Street
Marion, Indiana 46952

12. TERMINATION OF GRANT AGREEMENT:

This Agreement may be terminated with or without cause by the Grantee or the Grantor before its Expiration Date by sending the Grantee or the Grantor written notice via certified mail, return receipt requested, at least thirty (30) days prior to the date of termination. Upon receipt of this notice from the Grantor to the Grantee, no new or additional liabilities payable by the Grantor shall be incurred without the prior written approval of the Grantor. The Grantee shall continue to be responsible and liable for the proper performance of its obligations to the date of termination. In the event of such termination by

either party, the Grantor will perform an on-site monitoring review of all project expenditures and complete a Monitoring Report, as described in Paragraph 10 of this Agreement, with respect to the Grantee's proper expenditure of all grant funds and company matching funds through the date of termination.

13. PROHIBITION OF FINANCIAL ASSISTANCE FOR RELIGIOUS ACTIVITIES AND/OR ORGANIZATIONS:

None of the funds, materials, property, services and/or equipment provided under this Agreement may be used to promote religious activities. Funds, materials, property, services and/or equipment provided under this agreement must be used for secular, neutral, non-religious and non-ideological purposes and may not be used in conjunction with any part of a program, school or other effort that promotes religious or theological beliefs.

14. REPRESENTATIONS CONCERNING APPLICATION:

The Grantee represents and warrants that the representations, statements and all other matters contained in the application submitted by the Grantee to the State are true and complete in all material respects. It shall be considered a material breach of this Agreement if such representations, statements and other matters were not true and complete at the time the application was made.

15. STATUTORY AUTHORITY OF GRANTEE:

If the Grantee in this Agreement is a qualified entity under Indiana Code 4-4-4.6, it expressly warrants to the State that it is statutorily eligible to receive monies from the SEF Grant Fund, and it expressly agrees to repay all monies paid to it under this Agreement, should a legal determination of its ineligibility be made by any court of competence jurisdiction.

16. COMPLIANCE WITH LAWS:

The Grantee shall comply with all applicable federal, state and local laws, rules, regulations, or ordinances, the provisions of which are incorporated by reference. The enactment or amendment of any applicable state or federal statute or the promulgation of any rules or regulations there under after execution of this Agreement shall be reviewed by the State and the Grantee to determine whether the provisions of this Agreement require formal modification.

17. GRANTEE GOOD STANDING FOR A PROFIT BUSINESS CORPORATION:

Grantee hereby affirms that it is properly registered with the Indiana Secretary of State and is in good standing with the Indiana Department of Revenue. Grantee also affirms that (1) there are not outstanding enforcement actions against it by agencies of the State of Indiana, and (2) there are no significant workforce issues pending against the Grantee. The below named signatory (ies) hereby warrant that they are authorized to make such affirmations to the Indiana economic Development Corporation.

18. INDEPENDENT CONTRACTOR:

(A.) Both parties hereto, in the performance of this Agreement, shall act in an individual capacity and not as agents, employees, partners, joint ventures or associates of one another. The employees or agents of one party shall not be deemed or construed to be the employees or agents of the other party for any purposes whatsoever. Neither party will assume any liability for any injury (including death) to any persons, or damage to any property arising out of the acts or omissions of the agents, employees, or subcontractors of the other party.

(B.) The Grantee shall be responsible for providing all necessary unemployment and worker's compensation insurance for the Grantee's employees.

19. ETHICS REQUIREMENT:

The contractor and its agents shall abide by all ethical requirements that apply to persons who have a business relationship with the State, as set forth in Indiana Code § 4-2-6 et seq., the regulations promulgated thereunder, and Executive Order 04-08, dated April 27, 2004. If the contractor is not familiar with these ethical requirements, the contractor should refer any questions to the Indiana State Ethics Commission, or visit the Indiana State Ethics Commission website at

<<<<http://www.in.gov/ethics/>>>>. If the contractor or its agents violate any applicable ethical standards, the State may, in its sole discretion, terminate this contract immediately upon notice to the contractor. In addition, the contractor may be subject to penalties under Indiana Code § 4-2-6-12.

20. NONDISCRIMINATION:

Pursuant to Indiana Code 22-9-1-10 and the Civil Rights Act of 1964, Grantee and its Sub-Grantees shall not discriminate against any employee or applicant for employment in the performance of this Agreement. The Grantee shall not discriminate with respect to the hire, tenure, terms, conditions, or privileges of employment or any matter directly or indirectly related to employment, because of the race, color, religion, sex, disability, national origin or ancestry. Breach of this covenant may be regarded as a material breach of contract. Acceptance of this Agreement also signifies compliance with applicable federal laws, regulations, and executive orders prohibiting discrimination in the provision of services based on race, color, national origin, age, sex, disability or status as a veteran.

21. ACCESS TO RECORDS:

The Grantee and its subcontractors, if any, shall maintain all books, documents, papers, accounting records and other evidence pertaining to all costs incurred under this Agreement. They shall make such materials available at their respective offices at all reasonable times during the Agreement term, and for three (3) years from the date of final payment under this Agreement, for inspection by the State or any other authorized representative of state government. Copies thereof shall be furnished at no cost to the State if requested.

22. DRUG-FREE WORKPLACE CERTIFICATION:

(A.) The Grantee hereby covenants and agrees to make a good faith effort to provide and maintain a drug-free workplace. Grantee will give written notice to the State within (10) days after receiving actual notice that the Grantee, or an employee of the Grantee has been convicted of a criminal drug violation occurring in Grantee's workplace.

(B.) It is further expressly agreed that the failure of the Grantee to in good faith comply with the terms of subparagraph (A.) above, or falsifying or otherwise violating the terms of the certification referenced in subparagraph (D.) below, shall constitute a material breach of this Agreement, and shall entitle the State to impose sanctions against the Grantee including, but not limited to, suspension of payment, termination of this Agreement and/or debarment of the Grantee from doing further business with the State for up to three (3) years.

(C.) In addition to the provisions of subparagraph (A.) above, if the total Agreement amount set forth in the Agreement is in excess of Twenty-Five Thousand Dollars ($25,000.00), Grantee hereby further agrees that this Agreement is expressly subject to the terms, conditions and representations of the following Certification:

(D.) This certification is required by Executive Order No. 90-5, April 12, 1990, issued by the Governor of Indiana. Pursuant to its delegated authority, the Indiana Department of Administration is requiring the inclusion of this certification in all Grants with and grants from the State of Indiana in excess of $25,000.00. No award of a grant shall be made, and no grant, purchase order or agreement, the total amount of which exceeds $25,000.00, shall be valid, unless and until this certification has been fully executed by the Grantee and made part of the Grant or agreement as part of the Grant documents.

The Grantee certifies and agrees that it will provide a drug-free workplace by:

1. Publishing and providing to all of its employees a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the Grantee's workplace and specifying the actions that will be taken against employees for violations of such prohibition; and

2. Establishing a drug-free awareness program to inform employees about:

   (a.) The dangers of drug abuse in the workplace;
   (b.) The Grantee's policy of maintaining a drug-free workplace;

(c.) Any available drug counseling, rehabilitation, and employee assistance programs; and
(d.) The penalties that may be imposed upon an employee for drug abuse violations occurring in the workplace.

3. Notifying all employees in the statement required by subparagraph (A.) above that as a condition of continued employment the employee will;

(a.) Abide by the terms of the statement; and
(b.) Notify the Grantee of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.

4. Notifying in writing the State within ten (10) days after receiving notice from an employee under subdivision (3.)(b.) above, or otherwise receiving actual notice of such conviction; and

5. Within thirty (30) days after receiving notice under subdivision (3.)(b.) above of a conviction, imposing the following sanctions or remedial measures on any employee who is convicted of drug abuse violations occurring in the workplace:

(a.) Take appropriate personnel action against the employee, up to and including termination; or
(b.) Require such employee to satisfactorily participate in a drug abuse assistance or rehabilitation program approved for such purpose by a Federal, State or local health, law enforcement, or other appropriate agency; and

6. Making a good faith effort to maintain a drug-free workplace through the implementation of subparagraphs (1.) through (5.) above.

23. CONFLICT OF INTEREST:

(A.) As used in this section:

(1.) "Immediate family" means the spouse and the unemancipated children of an individual.
(2.) "Interested party" means:
(a.) The individual executing this Agreement;
(b.) An individual who has an interest of three percent (3%) or more of the Grantee, if the Grantee is not an individual; or
(b.) Any member of the immediate family of an individual specified under subdivision 1 or 2.
(3.) "Department" means the Indiana Department of Administration.
(4.) "Commission" means the State Ethics Commission.

(B.) The Department may cancel this Agreement without recourse by the Grantee if any interested party is an employee of the State of Indiana.

(C.) The Department will not exercise its right of cancellation under subparagraph (B.) above if the Grantee gives the Department an opinion by the Commission indicating that the existence of this agreement and the employment by the State of Indiana of the interested party does not violate any statute or code relating to ethical conduct of state employees. The Department may take action, including cancellation of this Agreement consistent with an opinion of the Commission obtained under this section.

(D.) Grantee has an affirmative obligation under this Agreement to disclose to the Department when an interested party is or becomes an employee of the State of Indiana. The obligation under this section extends only to those facts that the Grantee knows or reasonably could know.

24. FUNDING CANCELLATION CLAUSE:

When the Director of the State Budget Agency makes a written determination that funds are not appropriated or otherwise available to support continuation of performance of this Agreement, the Agreement shall be canceled. A determination by the Budget Director that funds are not appropriated or otherwise available to support continuation of performance shall be final and conclusive.

25. AUTHORITY TO COMMIT TO GRANT AGREEMENT:

Notwithstanding anything in this Agreement to the contrary, the signatory for the Grantee represents that he/she has been duly authorized to execute contracts on behalf of the Grantee and has obtained all necessary or applicable approvals from the office of the Grantor to make this Agreement fully binding upon the Grantor when his/her signature is affixed, and this Agreement is not subject to further acceptance by Grantor when accepted by the State of Indiana.

26. STATE BOILERPLATE AFFIRMATION CLAUSE:

I swear or affirm under the penalties of perjury that I have not altered, modified or changed the State's Boilerplate contract clauses in any way except for the following paragraphs:
#4 GRANTEE'S DUTIES AND RESPONSIBILITIES
#5 DURATION OF GRANT AGREEMENT

27. NON-COLLUSION AND ACCEPTANCE:

The undersigned attests, subject to the penalties for perjury, that he/she is the contracting party, or that he/she is the representative, agent, member or officer of the contracting party, that he/she has not, nor has any other member, employee, representative, agent or officer of the firm, directly or indirectly, to the best of his/her knowledge, entered into or offered to enter into any combination, collusion or agreement to receive or pay, and that he/she has not received or paid any sum of money or other consideration for the execution of this Agreement other than that which appears upon the face of the Agreement.

[*The remainder* of this page has been left blank intentionally.]

In Witness Whereof, Grantee and the State of Indiana have, through duly authorized representatives, entered into this Agreement. The parties having read and understand the foregoing terms of the grant do by their respective signatures dated below hereby agree to the terms thereof.

General Motors Corporation d/b/a Marion Metal Center

David Prange
Plant Manager

DATE: 6-20-05

INDIANA ECONOMIC DEVELOPMENT CORPORATION

PATRICIA R. MILLER, SECRETARY OF COMMERCE

DATE: 7.18.05

*****APPROVED*****

BY: _____
CHARLES E. SCHALLIOL, DIRECTOR
STATE BUDGET AGENCY

DATED: 7/29/05

EXHIBIT A
TFP GRANT I.D.:
BIRT GRANT I.D.: B-05-3220
DESCRIPTION OF PROJECT

The State will provide a grant from the Skills Enhancement Grant Fund of up to **$200,000**, to facilitate the following training project.

General Motors Corporation d/b/a Marion Metal Center (the "Grantee") is expanding its facility in Marion, Indiana with a proposed capital investment of **$100,000,000**, the creation and training of **0** new, Indiana resident, full-time jobs, and the retraining of **621** current Indiana resident employees by **May 1, 2007.** Of the grant award, **$200,000** may be used to retrain the **621** current employees.

In addition, the Grantee will in accordance with the completed Application, carry out the following:

A. Will retrain **621** current, Indiana resident employees by **May 1, 2007,** as identified in the Application.

B. Will employ a total of **1,620** upon completion of the training project.

C. Will make a capital investment of **$100,000,000** in **Equip**, as identified in the Application.

D. Will provide Basic Skills Training to the new jobs created and/or retrains (current employees), as identified in the Application.

E. Will provide Transferable Skills Training to the new jobs created and/or retrains (current employees), as identified in the Application.

F. Will provide Company Specific Skills Training to the new jobs created and/or retrains (current employees), as identified in the Application.

G. Will provide Quality Skills Training to the new jobs created and/or retrains (current employees), as identified in the Application.

PROJECT ID: 338242

EXHIBIT B
TFP GRANT I.D.:
BIRT GRANT I.D.: B-05-3220
PROJECT BUDGET

GRANT ID	B-05-3220		
BASIC SKILLS	GRANT FUNDS	COMPANY MATCH	TOTAL COSTS
TRANSFERABLE SKILLS	GRANT FUNDS	COMPANY MATCH	TOTAL COSTS
COMPANY SPECIFIC SKILLS	GRANT FUNDS	COMPANY MATCH	TOTAL COSTS
QUALITY SKILLS	GRANT FUNDS	COMPANY MATCH	TOTAL COSTS
SUBTOTAL	$200,000.00		
GRAND TOTALS	$200,000.00	$382,140.00	$582,140.00

EXHIBIT C
TFP GRANT I.D.:
BIRT GRANT I.D.: B-05-3220
STATE TRAVEL GUIDELINES

The Grantee agrees to comply with the following State travel guidelines when submitting reimbursement request.

1. MILEAGE:
A. May not exceed Thirty-Four Cents ($0.34) per mile and may not exceed commercial air reimbursement permitted under these guidelines.
B. Travel to and from training sites only is reimbursable.

2. LODGING:
A. Reimbursement for actual lodging expenses will be provided (up to $79.00 per night, in state).
B. If a room is shared with other person(s) reimbursement will be based on single person occupancy rate, unless each of the persons is entitled to reimbursement under these guidelines.
C. Detailed lodging receipt required.

3. SUBSISTENCE: (Meals. Must travel to make claim.)
A. Meal allowance provided if person is away from tax home overnight; detailed lodging receipt required.
B. Per diem/meal allowance reimbursement not to exceed the following:
   1. Thirty-Two Dollars and No Cents ($32.00) per day for domestic out-of-state travel.
   2. Twenty-Six Dollars and No Cents ($26.00) per day for in-state travel.

4. COMMERCIAL CARRIER: (Air, Railroad, and Bus)
A. A detailed receipt required.
B. Reimbursement may not exceed coach fare.
C. Taxi and other conveyances will be reimbursed with detailed receipts.
D. Car rental will be reimbursed with a detailed receipt.

5. PARKING:
A. Receipt required.

6. CHARTERED AIRCRAFT:
A. A detailed receipt required.
B. A Written justification required if cost exceeds the normal commercial airline coach fare.

7. APPLICABILITY:
A. These guidelines apply to employees of the recipient business.
B. These guidelines apply to suppliers or vendors of the recipient business.