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Purpose and Scope

Definition: This document defines Dollar General's policies for employees who incur business travel and entertainment ("T&E") expenses on the Company's behalf and establishes procedures for the reimbursement of such costs.

Policy Overview:

- **Corporate Card.** This policy also covers the use of the Corporate Credit Card, the application process, and cardholder's responsibilities concerning the card, the benefits and services the card provides, and authorized uses of the card. It applies to all Dollar General Employees who travel on company business or who possess a corporate credit card. All card use must be done in accordance with this policy.
- **Travel and Expense.** This document serves to clarify the means by which travel must be arranged and parameters to which employees must adhere. The travel requirements outlined in this document not only follow good business practices but also comply with the IRS's requirement that expenditures that are tax-deductible must be "ordinary, necessary, and reasonable to the conduct of a trade or business." All Dollar General business travelers must comply with this policy.

Responsibility and Compliance

The traveler is responsible for complying with the Travel and Expense Policy. The Company will reimburse employees for all reasonable and necessary expenses incurred while traveling on authorized company business, as provided in this policy, but assumes no obligation to reimburse employees for travel expenses that are not in compliance with this policy. Travelers are required to make all business travel arrangements through Concur Travel and Expense ("Concur") on the DGe homepage. International travel may be made by calling the travel management company directly. Travelers not complying with the policy may be subject to disciplinary action up to and including termination. All policy violations will be reported to your manager or company officer.

In pre-approving travel and reviewing expense reports, managers are responsible for ensuring compliance. The manager must approve the expense report in the Concur system indicating approval for exceptions before exceptions are reimbursed. Travelers are also responsible for limiting expenditures while on Company business to necessary expenses that are normal and appropriate under the circumstances. It is every employee's responsibility to minimize Company expenses.

Expense Report Process

Employees incurring expenses must enter them electronically in Concur by completely and properly submitting an expense report reflecting all charges. Expense reports not in compliance will not be accepted by Concur and will be returned to the employee for revision.

Expense Report Approval

It is the Managers' responsibility to carefully review all expense reimbursement requests and require additional supporting documentation where appropriate to ensure that the reimbursable expenses comply with DG's travel and expense policy.

Receipts

All reimbursable expenses must be supported by documentary evidence or receipts submitted electronically to Concur. Receipts must show:

- Where the expense was incurred
- How the expense was paid (i.e., an actual receipt, not an invoice)
- Details of each item to show proof of the expense AND the payment

Receipts can be electronically submitted several ways:

1. Scanning the receipt(s) and uploading to Concur,
2. Taking a picture of the receipts with your BlackBerry or other PDA device and uploading the file to Concur, or
3. Printing a fax cover sheet from the Concur site and then faxing the receipts to Concur's toll-free fax number which is located on the fax cover sheet.

Failure to submit the receipts in accordance with these guidelines will require the expense report to be rejected and returned to the employee that will result in a delay in reimbursement.

General Use of the Corporate Credit Card

The corporate credit card (“Corporate Card”) provides employees with a convenient method of payment for business related expenses and eliminates the need for travel advances.

WARNING: This card is in your name and is your responsibility to turn in your expense reports on time so that Dollar General can pay the statement. Dollar General will not reimburse for late fees. Delinquencies to the account could be reported on your credit report and could affect your credit rating. DO NOT charge relocation expenses to your individual corporate credit card.

Eligibility

To be eligible for a Corporate Card, an employee must meet all the following criteria:

- Be a full time active employee
- Meet the credit requirements of U.S. Bank (the card issuer)
- Travel frequently on company business, and/or
- Purchase significant volumes of minor goods and services for use by the Company (e.g., an employee who consistently pays seminar or professional fees for others, purchases supplies not available through the contracted office supply vendor, arranges travel for others and must have a card available for first night guarantees for hotels)

Approved Uses of the Card

The card is authorized solely for the purchase of business related travel expenses only. Using the corporate card to make personal purchases is strictly prohibited and is in violation of Dollar General Policy.

Reimbursable and Non-reimbursable Expenses

The Company will reimburse all reasonable business related expenses incurred and charged to the corporate credit card. *All reimbursable expenses must be supported by a valid receipt.* Examples of reimbursable expenses are: travel meals, ground transportation to/from airports, parking, tolls, etc. The Company will not reimburse for personal expenses and you *are not* authorized to charge personal expenses to your company credit card. **Please read the entire policy for additional examples of reimbursable and non-reimbursable expenses.**

Caution: Use of the card for personal purchases is strictly prohibited! Violations could result in loss of card privileges and disciplinary action up to and including termination, even for the first offense.

Application Process

U.S. Bank is the administrator and issuer of the Dollar General Corporate Card. Applications for the card can be obtained by contacting the Dollar General Card Administrator at the Store Support Center at (615) 855-4216.

After completing the application, mail the form to:

*Dollar General Corporation
c/o Credit Card Administrator
100 Mission Ridge
Goodlettsville, TN 37072*

Or Fax the form to: 615-855-4139

After submitting the application and contingent upon approval by the financial institution, you should receive your US Bank Corporate Card within two weeks. The card will be delivered to the address listed on your application. Upon receipt, please sign and activate the card.

Cardholder Responsibilities

- Sign your Corporate Card upon receipt.
- Ensure the safe custody of the card.
- Comply with company policies governing use of the card, including the Conditions of Use.
- Ensure goods and services purchased are authorized in accordance with this Policy.
- Obtain itemized transaction receipts with all card purchases.
- Submit Expense Reports in a timely manner (within seven days of each trip or at a minimum weekly when expenses are incurred) and receive proper authorization from your manager.
- Reconcile your card statement monthly and confirm that timely payment is received by US Bank.
- Resolve all disputed transactions with US Bank.
- Report loss or theft of the card immediately to US Bank at 800-344-5696.

Paying Your Card Bill

Dollar General will reimburse US Bank for authorized charges to your card directly from your expense report. Any non-reimbursable charges are your responsibility and you will need to send a personal check directly to US Bank for the amount of any non-reimbursable charges to your company credit card.

Caution: Please remember charges for non-business related items are strictly prohibited and you are responsible for any late fees.

Reconciling Your Card Statement

As the cardholder, it is your responsibility to ensure the charges to your card are accurate and you have received the goods or services as prescribed. It is also your responsibility to ensure that you have submitted an expense report through Concur so that your card statement can be paid in full by the due date.

If you have questions concerning your statement, please contact US Bank at 800-344-5696.

Delinquent Card Accounts

As the cardholder, it is your responsibility to keep your account current and paid in full. Cardholders who have balances on their account that are more than thirty (30) days past due will be notified in writing by the Administrator, and the employee's manager will be copied on the correspondence. Immediate action will be required on your part to pay the delinquent amount in full. *If the delinquent amount is in dispute, you are required to send a copy of the correspondence disputing the charge to the Administrator.*

Cardholders who have balances on their account that are sixty (60) days past due will have their account suspended and no charges will be allowed on the account until the past due amount is paid in full.

Cardholders who have balances on their account that are ninety (90) days past due will have their account deactivated and closed. Reinstatement of their card privileges will require approvals from the Director, Administrative Services and US Bank.

Caution: Repeated delinquencies, failure to comply with this policy and the conditions of use will result in suspension or loss of your card privileges and may result in disciplinary action up to and including termination.

Audits and Inquiries

The Administrator will conduct monthly audits of cardholder accounts. Cardholders are required to submit responses to inquiries from the Administrator within ten (10) business days. In addition, managers may be required to review transactions with their employees and submit responses to inquiries from the Administrator.

Card Termination/Cancellation

You can deactivate your card and close your account by calling US Bank at 800-344-5696. Your card remains the property of US Bank and must be surrendered immediately upon request or upon your termination of employment.

Card Charge Limits

The maximum charge limit for the corporate card is \$2,500. Higher limits may be requested with a letter of justification to the Administrator. The Director of Administrative Services will review the request for business need and approve the higher limits on a case-by-case basis.

Cash Advances

Cash advances on your company credit card are strictly prohibited.

Exception: This restriction may be lifted during emergencies such as natural disasters, but will require approval from executive management, the Card Administrator or Director, Administrative Services.

Disputed Transactions

You must report and resolve all disputed transactions to US Bank by contacting their customer service department at 800-344-5696. You will be required to complete and return forms to US Bank regarding the dispute. If the documents are not received by US Bank and you have not successfully resolve the disputed charge, you will still be responsible for immediate payment and for any late fees assessed on the outstanding balance.

Lost or Stolen Cards

The Cardholder is responsible for reporting lost or stolen cards to US Bank at 800-334-5696.

Important Contacts

US Bank: 800-334-5696

Card Administrator: (615) 855-4216

Arranging Travel

Travel Authorization

Store Support Center (SSC) employees travel must be pre-approved by their senior manager or higher. Out of town travel by store employees must be pre-approved by the employee's District Manager or above.

Approval is required for:

- New reservations for air, car and/or hotel
- Changes to existing reservations that incur an additional cost of \$100 or more to the Company

Any policy violations will be flagged in Concur and an exception code will be assigned. Certain violations could prevent your expense report from being accepted by the system.

Purpose of Trip

The traveler and the manager authorizing the trip must have a clear and mutual understanding of the business purpose for the trip, and the resulting specific benefits that justify the business travel on Company expense.

Travel Profiles

All employees who plan to travel at least once per year must complete a travel profile in Concur. The traveler is responsible for updating this profile if any changes occur (i.e., cost center number, telephone numbers, alternate credit card numbers).

Advanced Booking

Whenever possible, all airline reservations must be made at least fourteen (14) days or more in advance of travel in order to avoid significantly higher fares. You must have a valid reason for booking airline reservations less than fourteen (14) days in advance of travel. Trips booked less than seven (7) days in advance of travel will require a valid business reason and officer approval for the trip.

Booking On-Line

All travel, including reservations for air, hotel and car, must be arranged through Concur Travel and Expense in order to be eligible for reimbursement. The only exception is international travel, which is covered in the International Travel section of this policy. If you are unable to book your travel through Concur Travel and Expense, contact the Travel Department at (615) 855-5052 during normal business hours (8:00 a.m. through 5:00 p.m. Central). After normal business hours, contact Travel Inc. at 1-877-486-4035 .

Note: Exceptions to the advanced booking and booking on-line policies listed above may be made based on the needs of the business or finding a lower cost elsewhere. Please provide explanation and supporting documentation for the business need or lower cost when entering expenses in Concur for reimbursement.

Preferred Airlines and Lowest Fare

Employees must travel using the lowest airfares available to be in compliance with Dollar General's air travel agreement and volume commitments. Airlines with Dollar General's negotiated rates are indicated

in Concur. Failure to accept the lowest fare could result in an exception report that will be routed to your manager and/or company officer.

Spouse/Companion Travel and Combined Business/Personal Travel

The Company will not reimburse travel and entertainment expenses incurred by a spouse or other individuals accompanying an employee on business unless there is a bona fide business purpose for taking the spouse or other individuals.

An employee wishing to combine business and personal travel must have prior written and documented approval from the Company officer responsible for the employee's department. Business travel arrangements will not be changed to accommodate personal travel plans if additional expense is incurred to the Company. Travelers who have Company officer approval for mixing business and personal travel must also be in compliance with the Travel Authorization, Purpose of Trip and Saturday Night Stay-Over Option sections of this policy. Employees must also abide by the provisions in the Company's Code of Business Conduct and Ethics pertaining to travel and expense payments or reimbursements by vendors.

Dollar General discourages travelers from combining business and personal travel. If you choose to do so, you will not be reimbursed for weekend or extra lodging and meals unless there is a specific business purpose for the weekend stay. If the cost of air travel is higher due to combining a business and pleasure trip, you will not be reimbursed for the additional cost incurred. A policy violation exception will be reported to your manager or Company officer.

International Travel

International travel differs from domestic travel in many ways. Airfare, car rental, and hotel rates are structured differently. Documentation is a critical aspect of international travel that requires advance preparation and detailed planning. Awareness of cultural issues in the desired destination is also important. Because of the complex nature of international travel, all international reservations will be made through Travel Inc. at 1-877-486-4035.

The class of travel on flights from North America to other continents is business class. The standard class of travel on flights within the continent is coach class. Any exceptions must be approved in advance by a Company officer and submitted to the Company Travel Administrator in writing or e-mail. Business fare upgrades are only permitted if non-upgradeable fares are unavailable on any flights within a two hour travel window. Employees will be allowed to purchase upgradeable business class tickets to Asia (on their own expense) or use personal frequent flyer miles, if desired, to upgrade to first class.

Air Travel

Airline Reservations

The following policies must be adhered to when traveling for Dollar General. Unless exceptions to these policies are approved in advance, any deviation from these policies will require entering an exception code and will be reported as a policy violation to your manager and/or Company officer.

Class of Service

Standard class of service on all domestic flights is coach class. There are no exceptions to this policy. Hardship situations will be considered, but must be pre-approved in writing by your Company officer to the Travel Administrator.

Lowest Airfare

All airline tickets must be booked at the lowest available airfare. When the lowest fare is not selected, the violation is reported and an explanation will be required when the expense is reported in Concur. When reserving air travel, employees must consider the guidelines below when determining the lowest available airfare:

1. The flight's departure or arrival time is within two hours before or after the requested departure or arrival time;
2. One stop or connecting flights must be considered if savings of \$100 or more can be achieved;
3. Employees may not specify a preferred carrier;
4. All airports within a 50 mile radius of departure and arrival destinations should be considered.

Changing Ticketed Airline Reservations

Once airline reservations have been ticketed, travelers should avoid changing their reservations. Airlines charge fees for each change to a ticketed reservation. Changing flights en-route that result in an additional cost or change fee is allowed only in cases where there is a significant itinerary change that will save a full day of travel, save the company the expense of an overnight stay or in case of an emergency.

In most cases, the desire to depart a city a few hours earlier does not justify the added expense and may not be reimbursed. If reservations are changed for personal reasons, the employee must pay any additional fees. In this event, the employee is responsible for contacting the airline and making arrangements. Emergency situations will be handled on a case-by-case basis with the understanding that certain situations beyond control of the traveler may require their immediate return (i.e. family emergencies).

Frequent Flyer Programs

Employees who travel may retain frequent flyer program benefits, incorporate them into their personal profiles, and receive points and rewards appropriately. However, participation in these programs must not result in any incremental cost to the Company beyond the lowest available airfare. It is the employee's responsibility to maintain frequent flyer data. Employees are responsible for any tax implications that may arise as a result of using company-paid rewards for personal use. Travelers must accept the lowest fares and cannot select airlines based on their reward programs.

Refunding, Unused or Voided Airline Tickets

Unused tickets will be tracked on the Concur on-line booking tool. You will be given an option to redeem the ticket when you make future reservations. Travelers must make every effort to redeem unused tickets before they expire.

Saturday Night Stay-Over Option

Many airline carriers offer a lower fare when the travel includes a Saturday night stay-over. An employee may choose to use a Saturday night fare provided it is less expensive than what the Company would pay for the regularly scheduled travel fare. The Company will NOT reimburse the employee for additional hotel, car rental and meal costs resulting from the extended stay unless it results in documented net savings to the Company. If it does not result in net savings to the Company, these expenses must be paid separately by the employee.

Employees Traveling Together

The number of Dollar General employees traveling together on the same flight must not exceed three Company officers or four employees from the same department. It is the responsibility of the individual approving the trip to review and approve team travel arrangements requiring multiple employees traveling together on the same flight. A combination of no more than three of the following officers should fly on the same aircraft: Chief Executive Officer, Chief Financial Officer, and Division Presidents. Executive Vice Presidents should use their own judgment when traveling with direct reports.

Delays & Cancellations

If an airline delay necessitates an overnight stay, the traveler is encouraged to attempt to secure complimentary lodging from the airline. If unsuccessful, the traveler should contact Travel Inc. The Company will reimburse reasonable hotel expenses and meals incurred as a result of the delay that are submitted on a properly completed expense report.

Lost/Checked/Excess Luggage

The traveler has ultimate responsibility for retrieving his or her luggage. The Company will not reimburse travelers for personal items lost while traveling on business. Dollar General will reimburse the employee for the first checked bag for overnight trips and for up to three bags for extended trips (two weeks or longer). Employees will be reimbursed for additional excess luggage charges only when traveling with heavy Company records and/or property.

Rental Cars

Rental Car Reservations

Employees must reserve rental cars using the lowest fares available in conjunction with Dollar General's pre-negotiated agreement and volume commitments. Car rental companies honoring Dollar General negotiated rates are visibly indicated in Concur and reservations must be made with the preferred agencies. The following policies must be adhered to when renting a car:

- Car rental companies honoring Dollar General negotiated rates are indicated in Concur.
- Mid-size/intermediate cars should be rented unless multiple travelers are involved.
- Return rental cars with a full tank of gas. Do not buy pre-paid gas.
- Rental cars must be used when they are the least expensive form of ground transportation.
- Additional insurance must be declined.
- If you are a Company cardholder, use your credit card to reserve and pay for the rental car.

Note that deviation from these policies will be reported as a policy violation to your manager and/or Company officer.

Vehicle Pick Up and Return

Car rental rates are often negotiable until check-in. Travelers are encouraged to inquire about promotion rates, last minute specials or free upgrades. Verify that the rate charged is no higher than the rate quoted. At the time of rental, inspect the car and note any damage found on the contract before the vehicle is accepted. Return cars intact, on time, and with a full tank of gas.

Rental Car Categories

Mid-size/intermediate cars must be rented unless multiple travelers require a larger vehicle to be rented. The size of the transported cargo may justify a larger vehicle. Special circumstances of the driver may warrant an exception to this policy.

Rental Car Insurance

Travelers must always decline both the collision and damage waiver (CDW) and the personal accident insurance (PAI) when traveling for the Company. Rental car insurance is covered under Dollar General's corporate insurance plan.

Cancellation Procedures

Travelers are responsible for canceling rental car reservations and should do so on-line through Concur (if possible) or through the rental car company. Request and record the cancellation number in case of billing disputes.

Payment Procedures

Reservations with Enterprise-affiliated companies are currently automatically direct billed to Dollar General. Travelers must charge all other rental car expenses to the corporate card or personal major credit card. Cash is rarely an acceptable form of payment with car rental companies.

Accidents

In case a rental car accident, travelers must contact:

- Dollar General's Risk Management Department at (800) 456-9446
- US Bank Visa's Assistance Center at (800) 847-2911 (only if rental car was reserved using US Bank Corporate Card)
- The car rental company

Drivers in the Company Car Program must notify PHH Arval at 1-800-799-2951, prompt #1 for Emergency Roadside Assistance or prompt #4 for Accident Management.

Hotels

Hotel Reservations

The following policies must be adhered to when making a hotel reservation. Hotels honoring Dollar General negotiated rates are visibly indicated in Concur. Note that deviation from these policies will require entering an exception code and may be reported as a policy violation.

- Hotel reservations must be made using Concur Travel and Expense.
- Managers must not share a room with subordinates.
- The use of Dollar General's preferred hotels is mandatory (when available).
- Examine hotel bill thoroughly upon check-out.
- If travel plans change, cancel unnecessary hotel rooms as soon as possible to avoid fees.
- Hotel rooms must be guaranteed with a corporate card or personal major credit card
- Apply all hotel charges to your personal or corporate credit card and complete an expense report through Concur to initiate payment to US Bank or to obtain reimbursement.
- In certain rural areas, available hotels may not be reflected to Concur. In those rare instances, please work with the Travel Administrator to book your reservation, if possible.

Room Categories

Travelers are entitled to reasonable accommodations for business travel. When available and appropriate to the circumstances of the travel, employees should use a standard room in a mid-priced hotel such as Hampton Inn, Holiday Inn Express, Fairfield Inn, La Quinta Inn, etc. For travel to major cities, such as New York, Washington, D.C., Chicago, etc., for corporate business meetings or purposes, exceptions to this policy may be appropriate. Such exceptions should be approved by an officer. Arrangements made at resorts or luxury hotels may not be reimbursed or the employee may be required to pay the difference of a standard room charge. All reservations to stay in resort or luxury class hotels will require prior written approval from a Company officer to the Travel Administrator.

- Single rooms should be booked unless group travel has been approved and employees are doubling up in rooms.
- Although the lowest corporate rate will be available on line, employees can often get an even lower rate by asking the Desk upon check-in.
- Hotel laundry and dry cleaning expenses are reimbursable only for trips exceeding three consecutive overnight stays and must be reasonable.
- Personal items such as gift shop purchases, magazines, newspapers, books, cigarettes, movies, gym fees, haircuts, etc. are not reimbursable.
- All meals, laundry, phone charges, etc. appearing on the hotel bill must be placed in the proper categories in Concur and not lumped under the Hotel category. Only room charges and room taxes should be listed under the Hotel category.

Room Payment, Guarantee & Cancellation Procedures

Most hotels accept cash or credit cards for payment, but will not accept checks. In order to secure the reservation, the traveler is required to guarantee the room for late arrival with a credit card. Travelers are responsible for canceling unused hotel rooms in a timely manner. (Cancellation deadlines are based on the hotel's local time.) Charges for failing to cancel guaranteed reservations will not be reimbursed unless the failure was unavoidable.

Room Rates & Charges

Rates are often negotiable until check-in. Always inquire whether the booked rate is the lowest available upon check in. Travelers will be reimbursed for the cost of a single room with a private bath. Upgrades are allowable if there is no additional cost. Movie charges are not reimbursed. Thoroughly examine hotel bills upon checkout to ensure all charges are valid.

Frequent Guest Programs

Award program points may be retained by travelers for personal use. However, participation that incrementally increases cost above a company-negotiated rate is not allowed. Membership fees associated with joining these programs are not reimbursable.

Reimbursable Travel Expenses

Definition of Reasonable Business Expense

Employees shall be reimbursed for those expenses that:

- Are appropriate and are prudently incurred
- Conform to the provisions of this policy statement
- Conform to the rules established for expense reimbursement
- Are valid and necessary in conducting Company business

Employee Meals

The cost of employee meals will be reimbursed when the employee is required to travel for business purposes. Employees are expected to exercise good judgment in meal expenditures and will be reimbursed for reasonable meal expense while traveling on Company business. Meal expenditures will be reimbursed up to, but not exceeding \$25 per day. The employee's department head or higher must approve all meal allowance exceptions.

Receipts must be submitted for all meal expenses and must be attached to the expense report. If employees are involved in a function where a meal is provided by Dollar General, the employee should deduct the cost of the meal from their daily meal allowance per the following:

For...	Deduct...
Breakfast	\$5.00
Lunch	\$7.00
Dinner	\$13.00

Note: Any meal charged when an overnight stay is not involved must be explained on the Expense Report. For example – “arrived home at 9:30 p.m., therefore, dinner was eaten outside the home.”

It is often more efficient for one employee to pay for a meal shared by a number of employees who are traveling together. In those cases, only one employee should report the expense as a business meal (under Entertainment/Business Meals (attendees)) in Concur. Record the attendees' names, titles, and business affiliations in the Attendees section. For employees travelling together in the same organizational unit, the person in the highest level position should pay for the meal (e.g., the Director purchases and expenses the meals for the Manager and Administrator).

Each employee is responsible for keeping his/her meal price within policy. The total amount of the meal must not exceed the combined limit of all the employees at the meal. For example, if four (4) employees have dinner together, the total bill must not exceed \$52.00. Group meals cannot be approved by any of the employees sharing the meal. The expense report must be approved by the respective department's director or a Company officer if the director is a participant.

Business Meals

In-town meals with other Dollar General employees are generally not business meals and are not reimbursable.

Reimbursement for business meals is made only for legitimate and documented meals with non-Dollar General employees in the course of conducting Company business. All business meals must comply with meal policy limits.

Alcohol Expenses

Dollar General does not reimburse expenses for alcoholic beverages except in the following circumstances:

- Company-sponsored events approved by the CEO or one of his direct reports;
- After-business-hours business, civic, or charitable functions hosted by the Company or a Company department or unit (i.e., evening or weekend meetings, dinners, parties, fundraisers, etc.) approved by the CEO or one of his direct reports; and
- After-business-hours functions approved by the CEO or one of his direct reports.

Gratuities

Gratuities for employee and business meals will be reimbursed up to a **15% maximum**.

Entertainment

A Company officer **must** pre-approve entertainment expenses in writing before the expenditure occurs. A Company officer **must** approve the expense report reimbursing an entertainment expense. Expense report approvers below the officer level must forward the expense report to their appropriate officer for review and approval. Entertainment expenses refer to all expenses for shows, receptions, sporting events, etc., paid on behalf of non-employees. To be reimbursed, an entertainment expense must meet IRS requirements for a deduction. The expense must be “directly related to” or “associated with” the active conduct of the Corporation’s trade or business. An explanation of the expense including names/titles, companies represented, location and business purpose must be shown on the expense report.

“**Directly related**” means that there must be a specific business benefit relating to the expense. The subject of this business benefit must be discussed during the time of the entertainment. However, if no business discussion occurs during the entertainment period, but the entertainment directly preceded or followed a meaningful business activity or discussion, the expense is deductible as entertainment “**associated with**” the active conduct of business.

Receipts for entertainment expenses must be electronically attached to the Travel Expense Report. Documentation must include the following:

- Date
- Type of entertainment and location (name of restaurant establishment or company)
- Name, title and company name of person(s) attending
- Nature of business discussed
- Total costs (including itemized meal order, tax and tips)

All meal and entertainment expenditures must be supported with documentary evidence or receipts electronically attached to the expense report.

Training Meals

Training meals are meals provided by the Company in association with a required training activity or event. For example, this includes training meetings, employee training sessions, Company celebrations, etc. These meals must be explained on in the expense report as follows:

- Business purpose
- Date
- Location
- Other employee name(s)

Telephone Calls/Internet Connectivity

- Employees who have Company provided cell phones or blackberrys should use these devices when possible.
- Use voicemail, 700 numbers, 800 numbers and Sprint calling cards as opposed to dialing long distance whenever possible.
- Do not use hotel phone systems because substantial surcharges are usually added to the cost of the call.
- Reimbursement will be made for business calls and for reasonable personal telephone calls while traveling. Reasonable personal calls are once per day while staying out of town.
- Reimbursement will be made for business-related internet connectivity. Whenever possible, the traveler should make a reasonable effort to stay in a hotel with free internet access.

Ground Transportation To/From Airports

Employees traveling to the same location are encouraged to share ground transportation to/from the airport whenever possible. If carpooling is not practical, use the most economical modes of transportation (i.e., hotel shuttles instead of taxis or car service).

Parking

Employees should use long-term parking or off airport parking facilities.

Personal Auto Expenses

Dollar General requires drivers of personal vehicles on company business to have a valid driver's license and the state minimum requirement for vehicle insurance. Generally, employees will be reimbursed for business use of personal cars at the company-approved rate. However, a store employee who is required to drive a personal car to make daily bank deposits as a function of his or her job will not be reimbursed unless he or she is required to drive more than 20 miles roundtrip (in addition to his or her daily commute) to make the deposits.

Auto expenses for personal autos or for Company leased vehicles when the distance traveled is for personal use or commuting is not reimbursable per Internal Revenue Service regulations. "Commuting" is the distance traveled from home to the regular established place of employment and the return trip. Example:

- Normal drive to work/office 15 miles
- Drive to the airport 40 miles
- Amount to claim as mileage 25 miles (40 miles less the 15 miles normally driven to work)

If you drive to the airport on Sunday, you are allowed to expense the entire 40 miles if Sunday is not a normally scheduled workday.

Note: Where federal, state or local law or regulation differ from Company policy, the Company will comply with such law or regulation.

Other Reimbursable Expenses

Travelers will be reimbursed for the following miscellaneous expenses: May 16, 2011 21

- Air freight for business purposes
- Currency conversion fees
- Faxes from non-Company locations (business required)
- Rental car gasoline (not "pre-paid")

- Overnight delivery/postage (business required)
- Parking for business related functions
- Tolls
- Visa/passport/consulate fees
- Travel Inc. commission (\$5 per reservation)

Note: Except for extraordinary circumstances, all expenses for reimbursement, along with required supporting documentation, **must** be submitted within sixty (60) days of the time the expenses were incurred in order to be considered for reimbursement. Expenses submitted after this period may not be considered for reimbursement. May 16, 2011 22

Non-Reimbursable Travel Expenses

Personal Entertainment and Services

Personal entertainment and services that are not necessary for the employee to conduct Company business are not reimbursable by the Company. This includes (but not limited to) sightseeing tours, barber or beauty shop services, books, movies, etc.

Fines

Fines associated with traffic or parking tickets or other violations of the law due to the employee's conduct are not reimbursable by the Company.

Family Expenses

Expenses incurred by a spouse or other family members are not reimbursable except in accordance with the Company Relocation Policy. In rare circumstances and subject to travel administrator approval, an expense incurred by a spouse or family member could be considered a legitimate business expense and reimbursable.

Flight Insurance

Personal accident insurance is not reimbursable by the Company.

Food

Food except as defined under the Employee Meals or Business Meals sections of this policy will not be reimbursed by the Company.

Baggage Charges

Dollar General shall reimburse the traveler for the first checked bag checked for a two day stay. All excess baggage charges for extended stays (e.g., more than three days) will be reimbursed. Excess baggage charges for personal items such as golf clubs, etc. will not be reimbursed.

Examples of Other Non-Reimbursable Expenses (not all inclusive)

- Any expense not supported by a valid receipt, without management approval
- Alcoholic beverages (except as outlined in the Alcohol Expense section of this policy)
- Airline Club memberships
- Annual fees for personal credit cards
- Auto rental company club dues
- Barbers and hairdressers
- Car washes
- Clothing
- Corporate credit card delinquency fees/finance charges
- Country club dues
- Dependent care
- Expenses related to vacation or personal days while on a business trip
- Golf fees (when not part of approved business entertainment)

- Gum, candy or cigarettes
- Internet access fees when not related to Dollar General business
- Loss/theft of personal funds or property or lost baggage
- Luggage and briefcases
- Magazines/books
- Medical bills incurred during travel
- Movies (in-flight or hotel in-house movies)
- “No-show” charges for hotel or car service, unless unavoidable
- Optional travel or baggage insurance
- Parking or traffic tickets
- Personal accident insurance
- Personal entertainment
- Personal property insurance
- Personal toiletries
- Pet care
- Repairs due to accidents
- Routine maintenance/tune-ups for personal autos
- Shoeshine
- Souvenirs/personal gifts

Other Expense Information

Non-Exempt Travel

To comply with local, state and federal laws, in some circumstances, non-exempt employees may be entitled to compensation for “same day” and “overnight” travel time. To determine if travel time is reimbursable, the manager must determine if the nature of the travel meets certain qualifications. District, region and division managers should contact their Field Employee Relations manager; DC managers should contact their local DC Human Resources Department; and Store Support Center managers should contact their Human Resources Director to determine if the travel meets the qualifications for compensation.

Expense Reimbursement Exceptions

Expenses may be covered by a per diem if pre-approved by the department vice president. The per diem can be used in place of the \$25 meal allowance. Additional business-related expenses may be reimbursed with approval from your department’s vice president. All other expenses must be reported through the normal expense reimbursement process. May 16, 2011 24

Acknowledgement of Receipt of Travel, Expense and Corporate Credit Card Policy

I acknowledge that I have received a copy of the Dollar General Travel, Expense and Corporate Credit Card policy. I have read the document, and I know what kind of information I can find in the policy. I acknowledge that it is my responsibility to read and understand the information contained in this policy and to abide by the policies and procedures of the Company, both now and in the future. If I have any questions, I understand that I should contact my manager, Human Resources or the Administrative Services department.

I am aware that Dollar General can revise, add or delete any policies, procedures or benefits as deemed necessary for the efficient operation of the Company.

Employee Name (please print)

Employee ID Number

Employee Signature

Date