

## CHAPTER IV - BOARD PROCEDURES

### B. EXPENSES

Travel Expense Reimbursement Policy (081-20)

#### **Expenses Policy for ACBL Board of Directors and Chairman of the Board of Governors**

##### **Section 1 - ACBL President Expenses**

The image of the ACBL is paramount in all of the activities of the president. In keeping with such premise, the following statement of policy sets forth the duties, responsibilities and restrictions by which the president will be guided.

1.1 The president will be granted a president's expense allowance which for the year 2007 will be \$51,800 and each year thereafter said fund will be adjusted by the Consumer Price Index fluctuation.

1.2 The following guidelines are provided for the president to use in budgeting his expenses during the year.

1.2.1	Attending tournaments (sectionals, regionals, WBF)	50%
1.2.2	Functions at NABCs (receptions, etc.)	22%
1.2.3	Administrative items (faxes, postage, telephone)	12%
1.2.4	President's dinner	12%
1.2.5	Miscellaneous	4%

1.3 In addition to the usual administrative functions which the president of most organizations performs, there are additional special responsibilities attached to the office of ACBL President. These include, but are not limited to:

1.3.1 Attending regional and sectional tournaments of his choosing to bring the ACBL to its members. In addition, at those tournaments the president is expected to host local volunteers in his suite or at a meal function.

1.3.2 Hosting certain social functions at NABCs involving the members of the Board of Directors and special groups in his suite, holding special committee meetings in his suite and one president's dinner at the NABC of his choice. At the other two NABCs, the president will host a welcoming buffet/reception for Board members and special guests in his suite.

1.4 The president may be accompanied by his spouse or other guest(s) throughout the

year who will help the president in the performance of his duties. The expenses of such person(s) will be charged to the president's budget.

- 1.5 The president is expected to travel the most economical way to any tournaments, meetings or for other ACBL business. Airfare, using advance non-refundable ticketing, will reflect the lowest direct service fare available for travel at reasonable times for the travel dates whenever possible. The president will be reimbursed for travel to only one bridge event outside Zone 2 per year.
- 1.6 Travel and other expenses related to a specific activity (especially special committee meetings) will be charged to Board expenses not to the president's expenses.
- 1.7 In addition to serving as ACBL President, the president also continues to serve as his district's representative on the Board of Directors and, therefore, will receive the trimester expense reimbursement identical to that provided all other Board members.
- 1.8 For accounting purposes, the president's travel expenses, per diem and expenses for the president's suite for the number of days the president is at the NABC through the first Sunday will be charged to Board expenses. Per diem and suite expenses for the remaining days the president is at the NABC will be charged to president's expenses.

## **Section 2 - Board of Directors Expenses**

This policy pertains to Board members, Chairman of the Board of Governors, the General Counsel, and any other non-staff member required to attend ACBL meetings or functions. The ACBL will reimburse the following expenses:

- 2.1 Travel Via Air
  - 2.1.1 Actual ticket price using advance non-refundable ticketing reflecting the lowest direct service fare available for travel at reasonable times for the travel dates. Travelers may upgrade to business/first class so long as no additional expense is incurred by ACBL.
  - 2.1.2 On an individual basis, when authorized by the president, spouse/companion airfare to a meeting will be paid when needed.
- 2.2 Travel Via Automobile and Rail
  - 2.2.1 Subject to advance approval of the treasurer, board members will be reimbursed at the applicable United States IRS rate for automobile travel provided it is a reasonable amount.

2.2.2 Tolls and ferries en route and parking at the meeting site for the number of days calculated for per diem reimbursement will also be reimbursed by ACBL.

2.2.3 No meals or rooms en route will be reimbursed.

2.2.4 ACBL will reimburse the cost of train fare not to exceed the cost of equivalent airfare.

## 2.3 Hotel

2.3.1 Board members will be reimbursed at the ACBL host hotel negotiated room rate incurred beginning with the night before their first officially scheduled meeting and continuing through the night the Board meetings conclude; however, if the board member attends the Board of Governors meeting, the reimbursement will extend through the first Saturday night of the NABC.

2.3.2 In order to qualify for reimbursement, the attendees must have paid the ACBL host hotel for the appropriate number of room nights.

2.3.3 Board members who share a room with another board member will only receive reimbursement at the ACBL host hotel negotiated room rate for one room, not two.

2.3.4 Board members may not charge a fee for use (or sharing) of their room for which they are receiving ACBL reimbursement.

## 2.4 Per Diem

2.4.1 Per Diem for ACBL Board of Directors will follow the same guidelines as those for ACBL employees including tournament directors.

2.4.2 The per diem rate at Board meetings is allocated 25% for breakfast, 25% for lunch, and 50% for dinner. Full per diem will be paid for the days of travel to and from the meetings.

2.4.3 Board member per diem will not be affected by the presence or absence of concierge privileges.

2.4.4 Board member per diem will not be reduced for lunches provided by ACBL except when lunches are for the entire board and have been announced before a

meeting.

2.4.5 On the day of the annual president's dinner, one-half of the per diem will be deducted from each board member who attends the dinner.

2.4.6 Board members and their spouse/companion are welcome to attend the volunteers dinner at each NABC. Attendance is not required. One-half of the per diem for that day will be deducted from each board member who attends the dinner. The balance will be paid for by the ACBL. Seating assignments will be encouraged.

## 2.5 Additional Reimbursable Expenses

2.5.1 Attendees will be reimbursed for reasonable actual costs of baggage handling, storage expenses and gratuities to porters, bellmen and other service personnel.

2.5.2 Ground transportation to and from airports at home and at the NABC location plus reasonable tips will be reimbursed.

2.5.3 Parking of the attendee's personal automobile at the airport will be reimbursed for the same number of days as the per diem reimbursement.

2.5.4 Airport departure taxes will be reimbursed.

2.5.5 Expenses incurred in exchanging non-U. S. dollars will be reimbursed at the exchange rate prevailing when incurred. In addition, credit card and other currency conversion charges will be reimbursable.

2.6 Entry Fees - Each board member will receive complimentary entry fees to all events at NABCs except on the first day of the NABC (usually Thursday) when proceeds from the games are designated for the International Fund, Educational Foundation or Charity Foundation.

2.7 Request for Reimbursement - Reimbursement requests by ACBL Board Members and the Chairman of the Board of Governors will be submitted to ACBL within 30 days of the completion of the tournament at which the expense occurred. Failure to do this will incur a penalty of 1/2 of the trimester stipend payable prior to the next Board of Directors meeting. Reimbursement requests must include a copy of air ticket(s) showing name, dates of travel and price and paid hotel bill if reimbursement is requested for hotel stay. Receipts are also required for any individual expenditure equal or greater than \$75.

2.8 The treasurer, in consultation with the president, will adjudicate any disputes to whether travel expenses are eligible for reimbursement.

### **Section 3 - WBF Representatives**

Reimbursement of Expenses for WBF elected representatives will be from the ACBL General Fund. Following are the regulations governing this reimbursement.

- 3.1. Airfare - Actual ticket price for a 30-day advance purchase ticket, reflecting the lowest direct service fare available for travel at reasonable times for the travel dates. In addition, reasonable actual expenses for transportation to and from airports at home and at the tournament location. There is no expense reimbursement for spouse/companion.
- 3.2. Per diem - Regular ACBL per diem starting one day prior to the first meeting attended to one day after the last meeting attended. Reimbursement for per diem will not exceed nine (9) days. The ACBL Board will consider paying a higher per diem to the WBF representatives if higher costs are involved due to location of the WBF meetings.
- 3.3 Hotel - Actual double occupancy room cost at the headquarters hotel beginning no sooner than one day prior to the representative's first official meeting and concluding no later than the night of the day when the last official meeting/function was held. Payment for hotel expenses will not exceed seven (7) nights. Exception of this rule may be allowed to secure less expensive air ticket in order to achieve overall savings.

### **Section 4 - Board of Director's Stipend**

- 4.1 The president of the ACBL, each district director and the chairman of the Board of Governors will receive an amount of \$1000 three times per year to reflect travel to District and Unit events, telephone expenses, mailings and miscellaneous office expenses connected with the office of district director and chairman of the Board of Governors.
- 4.2 Extraordinary expenses incurred as a committee member will be considered for additional reimbursement.

### **Section 5 - Other Expense Reimbursement**

- 5.1 Each first-term member of the Board of Directors will be invited to the meeting prior to joining the Board. In order to encourage new members to attend and become familiar with the workings of the board and provide a smooth transition, they will be compensated for transportation, hotel and per diem expenses in the same manner as serving board members, however, hotel reimbursement will be paid only through the

night the Board meetings conclude. Per diem will be paid for the days of travel to and from the meetings and during the days of the meetings.

5.2 Expenses for non-board members and board members traveling on ACBL business other than Board and WBF meetings will be reimbursed. No per diem will be paid but all reasonable out-of-pocket expenses will be reimbursed. There will be no reimbursement for expenses of guests.

#### Board of Directors Attendance at Board of Governors Meeting (082-22)

ACBL Board members (BoD) wishing reimbursement for the additional nights of hotel and per diem that are paid for attending the Board of Governors (BoG) meeting may not play in any bridge event that will or may preclude their attendance at any part of the BoG meeting.

#### Per Diem Rate (082-87)

The per diem meal rate for authorized travel by ACBL representatives to the WBF, by members of the ACBL Board of Directors and by the ACBL President is set according to IRS standards or, where applicable, to State Department standards accepted by the IRS for the destination city.