

CHAPTER IV - BOARD PROCEDURES

B. EXPENSES

Travel Expense Reimbursement Policy (081-20) (093-20) (102-57) (112-91)

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 2011 will be \$56,423 and each year thereafter said fund will be adjusted by the Consumer Price Index fluctuation.
- 1.2 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:
 - 1.2.1 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.
 - 1.2.2 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.
- 1.3 The president may be accompanied by a person assisting the president in performing his duties. The expenses of such person(s) will be charged to the president's budget.
- 1.4 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.
- 1.5 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.

- 1.6 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.
- 1.7 For accounting purposes, the president's travel expenses 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. Expenses for the remaining days the president is at the NABC will be charged to president's expenses.
- 1.8 Per diem will be paid to the President and traveling companion per 2.4 below.
- 1.9 Travel to and from the NABC will be paid for up to two individuals acting as hosts at the president's suite during an NABC. One-half of this expense will be charged to Board expenses and one-half to president's expenses.
- 1.10 Any additional expense shall be charged to the President's budget.

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 Meals

2.4.1 Reimbursement for meals will be paid on the basis of the applicable IRS meals-only per diem rate for travel within the 48 continental United States (including the District of Columbia) (“CONUS”). For travel outside CONUS meals-only per diem will be paid at the applicable IRS per diem meals-only rate for the highest cost CONUS city.

2.4.2 Per diem will be paid beginning with the day before the first officially scheduled meeting through either the day of departure or the Sunday of the Board of Governors meeting, whichever is earlier.

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 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 - Reimbursement for meals will be paid on the basis of the applicable IRS meals-only per diem rate for travel within the 48 continental United States (including the District of Columbia) (“CONUS”). For travel outside CONUS meals-only per diem will be paid at the applicable IRS per diem meals-only rate for the highest cost CONUS city. The ACBL Treasurer 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 opening ceremony 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 to this rule may be allowed to secure a less expensive air ticket in order to achieve overall savings.

WBF representatives, whether ACBL Board members or not, are expected to attend all regular WBF meetings held during the seven (7) days for which their hotel is reimbursed per 3.3 above, starting with the first meeting, and any special meetings called by the WBF President during that time period. In addition, WBF representatives are expected to attend WBF committee meetings of which they are members during that seven-day period. Failure to do so will result in a reduction in the amount of expense reimbursement allowed, unless there are extenuating circumstances, such as illnesses, as determined by the ACBL Treasurer.

Should a WBF representative be unable to attend WBF meetings, the President of the ACBL will serve as alternate. In the event that the President is himself a WBF representative or cannot attend, he will designate another member of the ACBL Board of Directors as alternate.

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 on the same basis as travel to Board meetings. With the exception of guests of the President described in Section 1.4 above, 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.

An exception to the rule denying reimbursement to a Board Member of three additional hotel nights and per diem for the period between the end of the Board Meeting and the Board of Governors Meeting should he be entered in an event that conflicts with the BOG Meeting is hereby granted to those Board Members entered in the Fall 2009 Senior KOs PROVIDED that payments pursuant to this exception shall be made only to those Senior KO entrants who attend the BOG Meeting in its entirety.

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.