

CHAPTER IV - BOARD PROCEDURES

B. EXPENSES

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 an annual president's expense allowance of \$45,000. The president and the treasurer may, prior to the Spring NABC, agree to increase this allowance by not more than \$5,000 based upon relevant circumstances
- 1.2 In addition to the usual presidential administrative functions which the president of most organizations performs, there are additional special responsibilities required of 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 and holding special committee meetings in his suite. 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. The ACBL complies with IRS regulations which require companion travel reimbursements to be reported to the IRS as a taxable benefit.
- 1.4 The president is expected, within reason, 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. The ACBL will reimburse no more than one non-WBF representative for travel to the same tournament, if located outside Zone 2. The CEO will be the first choice to attend such, and the President may only attend if the CEO cannot/will not attend.
- 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 Per diem will be paid at the appropriate IRS acceptable rate to the president and traveling companion per 2.4 below.
- 1.8 Travel to and from the NABC will be paid for up to two individuals acting as hosts at the president's suite during each NABC. One-half of this expense will be charged to Board expenses and one-half to president's expenses
- 1.9 Any additional expense shall be charged to the president's budget.

Section 2 - Board of Directors Expenses

This policy pertains to board members, Chair of the Board of Governors, and General Counsel, for 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 and CEO, 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 not to exceed the price of round trip equivalent airline ticket at the rates listed above.
- 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 may be reduced by up to 25% by the ACBL Treasurer based on the concierge privileges.
- 2.4.4 Board member per diem will be reduced for meals provided by the ACBL and for meals received that are directly related to a Board member’s position on the ACBL Board of Directors.
- 2.4.5 Two options are available for a celebration to honor NABC Volunteers. One option or the other must be selected by the NABC Volunteer Host

Committee at least three months in advance of its NABC:

- **OPTION #1:** There will be a formal dinner held on the Wednesday night immediately preceding the start of each NABC. The President will attend each Volunteers' dinner, as will the District Director for the district in which the NABC is held, the chairs of the Board of Directors and the Board of Governors and the ACBL Treasurer. One guest per invitee may be invited. Management, at its discretion, may invite additional board member (s) and their guest (s).
- **OPTION #2:** The Volunteer Host Committee may choose to receive a \$5,000 contribution from the ACBL to be used to recognize its volunteers.

2.5 Additional Reimbursable Expenses

- 2.5.1 Attendees will be reimbursed for reasonable actual costs of baggage handling and storage expenses. Attendees will also receive the allowable daily Incidental Expense amount included in the daily per diem allowance.
 - 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 Chair 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 Chief Financial Officer, in consultation with the President and the Treasurer, will adjudicate any disputes as 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 nights. Exception to this rule may be allowed to secure a less expensive air ticket in order to achieve overall savings.
- 3.4 WBF representatives, whether ACBL board members or not, are expected to attend all regular WBF meetings held during the seven 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.
- 3.5 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.

Section 6 - Board of Directors Attendance at Board of Governors Meeting

- 6.1 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.