

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 Executive Director will be the first choice to attend such, and the President may only attend if the Executive Director cannot/will not attend.
- 1.5 Travel and other expenses related to a specific activity (incl. special committee meetings) will be charged to Board expenses and 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 subsection 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 and Chair of the Board of Governors 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 Executive Director, 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 that 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 the 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; provided, 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 An option is available to local committees for a celebration to honor NABC volunteers in lieu of the ACBL hosting a local volunteer dinner immediately prior to the tournament: the Volunteer Host Committee will receive a \$7,500 contribution from the ACBL to be used at its discretion to recognize its volunteers. (Effective January 1, 2020)
- 2.5 Additional Reimbursable Expenses
 - 2.5.1 Attendees will be reimbursed for the 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 to or greater than \$75.

- 2.8 The Director of Finance, 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 (abrogated 11/2018)

Section 4 – Board of Directors’ Stipend

- 4.1 The President of the ACBL, each District Director and the Chair of the Board of Governors will receive an amount of \$1,000 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 Chair 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 Expenses for non-Board members and Board members traveling on ACBL business other than Board meetings will be reimbursed on the same basis as travel to Board meetings. With the exception of guests of the President described in subsection 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 wishing reimbursement for the additional nights of hotel and per diem that are paid for attending the Board of Governors meeting may not play in any bridge event that will or may preclude their attendance at any part of the Board of Governors meeting.