

## **WACD POLICY # 2012-001 TRAVEL AND OTHER EXPENSE REIMBURSEMENT POLICY**

The Washington Association of Conservation Districts (hereinafter referred to as “the Association”) recognizes that directors, officers, and employees may be required to travel or incur other expenses from time to time to conduct Association business. The purpose of this Policy is to ensure that (a) adequate cost controls are in place, (b) travel and other expenditures are appropriate, and (c) to provide a uniform and consistent approach for the timely reimbursement of authorized expenses incurred by personnel. It is the policy of the Association to reimburse only reasonable and necessary expenses actually incurred by personnel. When incurring business expenses, personnel are expected to report actual expenses, supported by required documentation.

### **Expense Report**

Expenses will not be reimbursed unless the individual requesting reimbursement submits a written Expense Report. The Expense Report, which shall be submitted within 30 days of the completion of travel if travel expense reimbursement is requested, must include:

- The individual’s name
- Date, origin, destination and purpose of the trip
- The name and affiliation of all people for whom expenses are claimed (i.e., people on whom money is spent in order to conduct Association business).
- Receipts are required for all expenditures billed directly to the Association, such as airfare and hotel charges.
- An itemized list with receipts of all expenses for which reimbursement is requested. Please note that the Association does not pay “per diem rates” for travel.
- Individuals will be reimbursed for mileage at the current Washington State mileage reimbursement rate issued by the state Office of Financial Management.
- Completed expense reports will be mailed to the WACD Bookkeeper (WACD, 16564 Bradley Road, Bow, WA 98232).
- All submitted expense reports will be reviewed by WACD’s Bookkeeper for reasonableness of expenses claimed prior to issuing a check.
- Checks are signed by the Executive Director, or in his/her absence, the WACD Administrative Coordinator for amounts \$500 or less. Checks in excess of \$500 require two signatures of either the Executive Director, or in his/her absence, WACD’s Administrative Coordinator AND the signature of the WACD Secretary-Treasurer in accordance with WACD’s check signing policy.

### **General Travel Requirements**

#### **1. Personal and Spousal Travel Expenses.**

Individuals traveling on behalf of the Association may incorporate personal travel or business with their company-related trips; however, personnel shall not arrange Association-related travel at a time that is less advantageous to the Association. Any additional expenses incurred as a result of personal travel, including but not limited to extra hotel nights, additional stopovers, additional mileage, meals or transportation, are the sole responsibility of the individual and will not be reimbursed by the Association. Expenses associated with travel of an individual’s spouse, family or friends will also not be reimbursed.

#### **2. Air Travel.**

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Air travel reservations should be made as far in advance as possible in order to take advantage of reduced fares. The Association will reimburse or pay only the cost of the lowest coach class fare actually available for direct, non-stop flights from the airport nearest the individual's home or office to the airport nearest the destination.

Saturday Stays. Personnel traveling on behalf of the Association are not required to stay over Saturday nights in order to reduce the price of an airline ticket. An individual who chooses to stay over a Saturday night shall be reimbursed for reasonable lodging and meal expenses incurred over the weekend to the extent the expenses incurred do not exceed the difference between the price of the Saturday night stay ticket and the price of the lowest price available ticket that would not include a Saturday night stay. To receive reimbursement for such lodging and meal expenses, the individual must supply, along with the Expense Report, documentation of the amount of the difference between the price of the Saturday stay and non-Saturday stay airline tickets.

3. Frequent Flyer Miles and Compensation for Denied Boarding.

Personnel traveling on behalf of the Association may accept and retain frequent flyer miles and compensation for denied boarding for their personal use. Individuals may not deliberately patronize a single airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.

4. Lodging.

Personnel traveling on behalf of the Association may be reimbursed at the single room rate for the reasonable cost of hotel accommodations. Convenience, the cost of staying in the city in which the hotel is located, and proximity to other venues on the individual's itinerary shall be considered in determining reasonableness. Personnel shall make use of available corporate and discount rates for hotels. "Deluxe" or "luxury" hotel rates will not be reimbursed.

5. Out-Of-Town Meals.

Personnel traveling on behalf of the Association are reimbursed for the reasonable and actual cost of meals (including tips).

6. Ground Transportation.

Employees are expected to use the most economical ground transportation appropriate under the circumstances

Courtesy Cars - Many hotels have courtesy cars, which will take you to and from the airport at no charge. A hotel will generally have a well-marked courtesy phone at the airport if this service is available. Employees should take advantage of this free service whenever possible.

Airport Shuttle or Bus - Airport shuttles or buses generally travel to and from all major hotels for a small fee. At major airports such services are as quick as a taxi and considerably less expensive.

Taxis - When courtesy cars and airport shuttles are not available, a taxi is often the next most economical and convenient form of transportation when the trip is for a limited time and minimal mileage is involved. A taxi may also be the most economical mode of transportation between an individual's home and the airport.

Rental Cars – Because car rentals are expensive other forms of transportation should be considered when practical. Personnel will be allowed to rent a car while out of town provided that the cost is less than available alternative methods of transportation.

Personal Cars - Personnel are compensated for use of their personal cars when used for Association business. When individuals use their personal car for such travel, including travel to and from the airport, mileage will be allowed at the current Washington State mileage reimbursement rate issued by the state Office of Financial Management.

Parking/Tolls - Parking and toll expenses, including charges for hotel parking, incurred by personnel traveling on Association business will be reimbursed. The costs of parking tickets, fines, car washes, valet service, etc., are the responsibility of the employee and will not be reimbursed. On-airport parking is permitted for short business trips. For extended trips, personnel should use off-airport facilities.

### **Non-Reimbursable Travel Expenditures**

The Association maintains that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by a nonprofit organization. Expenses that are not reimbursable include, but are not limited to:

- Travel insurance
- First class tickets or upgrades
- When lodging accommodations have been arranged by the Association and the individual elects to stay elsewhere, reimbursement is made at the amount no higher than the rate negotiated by the Association.
- Reimbursement shall not be made for transportation between the alternate lodging and the meeting site.
- Limousine travel.
- Movies, liquor or bar costs.
- Membership dues at any country club, private club, athletic club, golf club, tennis club or similar recreational organization.
- Participation in or attendance at golf, tennis or sporting events, without the advance approval of the Officers
- Spa or exercise charges.
- Clothing purchases.
- Valet service.
- Car washes.
- Expenses for spouses, friends or relatives. If a spouse, friend or relative accompanies personnel, it is the responsibility of the personnel to determine any added cost for double occupancy and related expenses and to make the appropriate adjustment in the reimbursement request.

### **Use of Association Corporate Credit Card**

- Association officers and directors may be included in use of the corporate credit card by Association staff for meals and other expenses when conducting official Association business, as an acceptable alternative to after-the-fact reimbursement procedures. Other persons are not generally to be included in a charge using the corporate credit card.

- Other persons in attendance with officers and directors may be included in a corporate credit card charge when they are considered to be an integral part of Association business activities, at the direction of the President, or at the discretion of the Executive Director. Receipts shall be retained as specified in the Association's **Employee Policy and Procedures Manual**. In those instances where, at the direction of the President or the discretion of the Executive Director, other persons' charges are included on the corporate card, a written notation is to be made on the receipt recording the name(s) of the other individual(s) and their part in the Association business activity.