

Expense Reimbursement Policy

Article I

Purpose

The purposes of the Expense Reimbursement Policy are 1) to protect Nevada Faculty Alliance's tax-exempt, non-profit status, 2) to comply with best practices related to the governance of non-profit organizations, and 3) to communicate specific and appropriate procedures for requesting and processing reimbursements of legitimate NFA expenses paid by our members. This policy defines expense categories recognized for reimbursement and provides forms for these purposes: Chapter Budget Request, Direct Payment Request, Expense Reimbursement, and Travel Reimbursement. This policy also integrates expense reimbursement and annual budgeting functions by describing procedures for chapter presidents to request funding "earmarks" for specific membership events and leadership development activities. To ensure appropriate financial controls and approvals, all NFA expenses identified with "allowable" budget categories shall follow this policy's procedures. This policy is intended to supplement but not replace any applicable state and federal laws governing nonprofit organizations.

Article II

Definitions

1. Allowable Expenses

An allowable expense is any ordinary cost for goods and services directly related to and caused by activities and events supporting NFA's mission as articulated in Bylaws, Article II, Sections A through C. Allowable expenses are associated with specific cost functions and budget categories as described here.

1.1 Operating Expenses:

- a. Advertising, Communication, Promotion [printing, websites, creative services, etc. to publicize NFA's mission and scheduled events]
- b. Leadership Development [active members' AAUP and other conference fees]
- c. Organizing & Member Recruiting [scheduled event hosting (food, beverage, location, staffing, etc.), speakers' fees, etc.]

1.2 Travel Expenses:

- a. Airfare
- b. Auto mileage
- c. Local ground transportation
- d. Lodging
- e. Meals
- f. Parking

2. Approval, Documentation, and Authorization

Reimbursement and direct payment requests are always subject to NFA's available cash on hand. To be eligible for reimbursement or direct payment, allowable expenses are approved either

through the annual budget process (2.1) or, as needed, by the State Executive Committee prior to the cost-incurring activity or event taking place (2.2, 2.3).

2.1 Chapter Operating Budget Requests:

a. No less than 30 calendar days before a scheduled semi-annual meeting of the complete State NFA Board, chapter presidents may submit to the Treasurer their requests for funding to support their chapters' member organizing and leadership development activities planned for the upcoming fiscal year (late-summer meeting) or for the remainder of the current fiscal year (mid-winter meeting). [NFA's fiscal year begins September 1 and ends August 31.] Such requests shall use the "Chapter Operating Budget Request" form included in this policy.

b. The Treasurer shall review timely chapter funding requests received and, in consultation with other members of the Executive Committee, shall prepare a budget incorporating "earmarked" funding for the planned expenses approved by Committee. A summary of the funding request process shall be included in the Treasurer's report to the complete State Board at its meeting.

c. Any planned allowable ("earmarked") expense that has been approved through the budget process and that does not exceed its approved cost estimate shall be expedited for reimbursement or direct payment—that is, exempt from Executive Committee pre-approval (see 2.2.a)—when such formal requests are submitted with appropriate documentation (see 2.2.b).

2.2 Reimbursements:

a. Only active members (see Bylaws) acting on behalf of NFA and executing NFA business may request reimbursement of their pre-approved and personally paid expenses. Implicit pre-approval of the following specified NFA business expenses is granted by this policy:

- 1) amounts less than \$200 that include all costs associated with an activity or event;
- 2) economy- or coach-class airfare for in-state flights to attend State Board meetings; and
- 3) "earmarked" expenses funded through the budget approval process (2.1 inclusive).

Explicit pre-approval for NFA business expenses of \$200 or more is required so that the Executive Committee— particularly, the Treasurer—may control payments relative to cash available.

b. Approval. No less than 21 calendar days before such an expense will be incurred, a pre-approval request describing the NFA business, its purpose, and its estimated or exact cost shall be transmitted by email to the Executive Committee. Within 7 calendar days of receiving the request, the Treasurer shall communicate the Committee's decision for or against approval.

c. Documentation. To receive reimbursement, all expenses shall be submitted to the Treasurer on the "Expense Reimbursement" and "Travel Reimbursement" forms included in this policy; payment of amount(s) to be reimbursed shall be documented by paid invoices and signed receipts, originals where possible. When reimbursement requests are sent by email, scanned forms and payment documents

shall suffice if images are clearly legible. Within 30 calendar days of the NFA business's occurrence, the NFA member seeking reimbursement shall submit his/her completed request form(s) to the Treasurer, unless the "Fiscal Year Timing" provision of this policy applies.

d. Authorization. Upon receipt of any reimbursement request form and its supporting documents, the Treasurer verifies current funding availability before transmitting the form and a funding recommendation to the entire Executive Committee for its check-writing authorization. Where appropriate, the funding recommendation notes when prior approval justifies immediate authorization. In other cases, the Committee votes to authorize reimbursement. The Treasurer may not solely authorize payments.

2.3 Direct Payments:

a. Chapter presidents planning NFA-related events bearing costs greater than \$200, for which vendor(s) and dollar amount(s) are known well in advance, may request direct payment via NFA check, in lieu of reimbursement. Requests for direct payment shall use the "Direct Payment Request" form included in this policy. NFA events involving more than one vendor require completion of a separate form for each vendor for which direct payment is requested.

b. Direct payment arrangements are subject to the same approval, documentation, and authorization process described for reimbursements (2.2.b-d) but require a longer timeline, especially if a vendor requires a down payment prior to delivery of goods or services. The first "approval" step of the process must be initiated no less than 45 calendar days prior to the planned NFA-related event, or else the funding request reverts to a reimbursement arrangement.

3. Travel

Travel to attend State Board meetings, to represent NFA at AAUP functions, and to receive NFA-related leadership training may be reimbursed via the approval, documentation, and authorization process described in this policy. The following provisions also apply.

a. Airline tickets should be booked as far in advance as possible (at least 14 days) in order to obtain advance purchase discounts and optimal travel times.

b. Reimbursement requests for air travel to State Board meetings may be submitted as soon as tickets are paid for, but airfare reimbursement checks will not be distributed in advance. Meeting attendance is required for reimbursement of air travel expenses.

c. Mileage reported for driving a personal vehicle to an out-of-town event is calculated using standard distance charts and the federal government's mileage rate for the calendar year in which the travel occurs.

d. Actual expenses for lodging, parking, ground transportation at the travel destination (airport shuttle, public transit (bus, train), taxi, Uber/Lyft, etc.), and meals (food, non-alcoholic beverages, taxes, and tips) are reimbursed when substantiated by paid receipts, subject to the exclusion in "e" below.

e. At times when AAUP reimburses travel paid by NFA attendees at Summer Institute or other conferences, NFA shall not cover expenses (for example, meals and entertainment) that AAUP declined to reimburse.

f. The completed “Travel Reimbursement” form and all travel-related receipts must be received by the Treasurer within 30 calendar days of the trip’s conclusion, unless the “Fiscal Year Timing” provision of this policy applies.

4. Fiscal Year Timing

NFA’s fiscal year begins September 1 and ends the following August 31. Any expenses created in a current fiscal year must be submitted for reimbursement by September 15th of the succeeding fiscal year. Prior fiscal year expenses not submitted by that date will not be reimbursed.

**Article III
Forms**

Forms are found on the following pages.

Note: Please use a separate form for each vendor to whom you are requesting direct payment be directed. *Personal reimbursement requests do not use this form.*

Direct Payment Request (Check Request) Form



Please make NFA check payable to:

Vendor Name _____

Vendor Address _____

Vendor City/St/Zip _____

Vendor Contact Name _____

Vendor Phone _____

NFA EVENT _____ **EVENT DATE** _____

Date of Invoice / Estimate	Good or Service (If more than one, list all.)	Purpose to NFA Event	Account/Purpose Admin/Accounting use only	Amount
Total Check Amount				\$ _____

Please attach appropriate invoice or price estimate. Is down payment required before delivery?
 Circle: **NO** **YES** Amount _____

Member Name (print): _____ Chapter: _____

Member Signature: _____ Date: _____

Approved by: _____ Date: _____

Officer Title: _____

Check # _____	Check Date _____	Mail Date _____
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Form must be received by Treasurer at least 45 days prior to NFA event.

Expense Reimbursement Request Form

Reimbursements >\$200 need pre-approval 21 days before date of expense.

Please make check payable to:



Member Name: _____

Member Address: _____

City/State/Zip: _____

EXPENSES:

Date of Exp	Explanation of Expense	NFA Event or Activity	Account/Purpose Admin/Accounting use only	Amount
Subtotal				\$
Direct Payment Towards Expenses				\$
Subtotal Less Direct Payment				\$
Total Reimbursement Amount				\$

Please attach original receipts and submit form within 30 calendar days of date of expense.

Check one to elect to make this expense a contribution/donation to NFA:

- I would like to contribute the total amount to NFA*
- I would like to contribute \$_____ to NFA*
An acknowledgement letter will be sent if your donation is over \$250.

Member Signature: _____ Date _____

Approved by: _____ Date _____

Officer Title: _____

Check # _____	Check Date _____	Mail Date _____
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End of fiscal year expense reimbursement requests due by September 15th.

Policy and Forms approved 28 Jan. 2017

Reimbursements >\$200 need pre-approval 21 days before date of expense.

Travel Reimbursement Request Form



Please make check

payable to: Member Name: _____

Member Address: _____

City/State/Zip _____

Event Attended: _____ Depart Date: _____

NFA Purpose for Travel: _____ Return Date: _____

Actual Expenses:	Notes	Amount
Airfare	If loyalty miles used, report only cash paid.	\$
Lodging	Room plus tax, resort fee	\$
Parking (hotel charge / other fees)	Hotel parking charge or other parking fees	\$
Auto Mileage to/from destination	# of miles _____ rate / mile _____	\$
Ground transport at destination	public transit, shuttle, taxi, etc.	\$
Meals	food, non-alcoholic beverage, tips	\$
Other (explain in "Notes")		\$
	Total Reimbursement Amount	\$

Please attach original receipts and submit form within 30 calendar days of return date.

Check one to elect to make this expense a contribution/donation to NFA:

I would like to contribute the total amount to NFA

I would like to contribute \$_____ to NFA

An acknowledgement letter will be sent if your donation is over \$250.

Member Signature: _____ Date: _____

Approved by: _____ Date: _____

Officer Title: _____

Check # _____	Check Date _____	Mail Date _____
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End of fiscal year travel reimbursement requests due by September 15th.

Policy and Forms approved 28 Jan. 2017

Submit this form >30 days prior to Fall or Spring semester Board meeting.

Chapter Budget Request Form



NFA Chapter _____ Fiscal Year of Request _____

Chap. Pres. Name (print/type): _____

Date Request Submitted: _____ Total \$ Requested: _____

Total \$ Requested must be supported by "Event/Activity" information provided. Use multiple "Chapter Budget Request Forms" to complete your chapter's request, but report one Total \$ Requested for all forms used.

Planned Event/Activity: _____ Planned Date _____

NFA Purpose for Event/Activity: _____

ASSOCIATED EXPENSES: Report costs for this event/activity only. Leave unneeded lines blank.

Table with 5 columns: Item/Service, Purpose, Estimated Cost*, Actual Cost**, Budget Line Approval. Includes a Total Event Cost row.

*Attach vendor's cost estimate or other documentation supporting estimated dollar amounts.
**Attach vendor's invoice to document actual dollar amounts.

Planned Event/Activity: _____ Planned Date _____

NFA Purpose for Event/Activity: _____

ASSOCIATED EXPENSES: Report costs for this event/activity only. Leave unneeded lines blank.

Table with 5 columns: Item/Service, Purpose, Estimated Cost*, Actual Cost**, Budget Line Approval. Includes a Total Event Cost row.

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