



MEMORANDUM

To: All Region Advisors and Staff

From: Greg Broman, Region Treasurer

RE: Western Region Expense Reimbursement Policies

I am writing at the request of several members to provide current information about the Western Region's reimbursement policies and procedures. I hope that this information will be useful to you as you manage and assist with our programs.

All requests for expense reimbursements to a member must be submitted on a reimbursement form, which can be found at:

<http://www.d.umn.edu/~npscdwr/evoucher.xls>

Approvals

Section 7.2 of our bylaws requires the Board to establish an annual budget, and Section 7.6 provides that the Region's advisors and officers are responsible for controlling expenditures from their respective budget categories. As such, all requests for expense reimbursement must be approved by the advisor or officer responsible for the program that the funds are coming out of, such as OEC or the Ski School. The best way to obtain approval is to mail the form to the advisor, who will mail it to me. I can also accept forms by e-mail. I cannot, however, accept any verbal requests or approvals because this does not leave any written documentation for our records in case the Region is ever audited.

Meals

There is no *allowance* for meals. This means that reimbursements are made only for the *actual amount spent* and you *must have a receipt*. Thus, if you submit a receipt for a meal you are reimbursed for the exact amount spent plus tip, but no reimbursement is possible without a receipt. In addition, the Board has set the following maximum meal amounts:

Breakfast	\$5.00
Lunch	\$7.00
Dinner	\$15.00

Tips are reimbursed at a maximum of 15%, provided that the total tip and meal doesn't exceed the maximum amount.

Room Reimbursement

Hotel rooms are reimbursed at a maximum rate of \$120.00 unless approved by the Region Director or an Assistant Region Director.

Mileage

Mileage is reimbursed at 32 cents per mile. Your reimbursement request must state the dates you traveled, where you went, and why. In addition, the Division has recently enacted a requirement that your mileage request must contain a printout from an internet site (such as MapQuest) substantiating the distance driven.

Address

Checks are mailed to the address on the voucher, even if different than the address in our web directory. If an address is missing I hold the check and contact you for instructions. I do not look up addresses because I do not want to send a check to an outdated location.

Submission Deadlines

All reimbursement requests must be submitted within sixty days of incurring the expense. Expenses submitted after this time period are reimbursed at the rate of 80%. Moreover, if you submit a late expense you face the risk that the advisor may have already approved other expenses and that there may not be funds in the budget for your reimbursement. For this reason, there is no assurance that you will be reimbursed if you miss this deadline. Moreover, all reimbursement requests must be submitted by June 1. Reimbursement requests received after June 1 are not reimbursed. The only exception is if you actually incur the expense in June, in which case it will be reimbursed in July and applied against the following year's budget.

There are three very important reasons for this. *First*, it is not reasonable to expect advisors to approve expenses incurred months or almost a year before reimbursement requests are submitted. *Second*, if expenses are not promptly submitted, advisors may have approved other expenses in the interim and there may not be enough funds in the budget to pay all requests. This problem can place advisors in the dilemma of either being forced to disapprove the expenses of a member who has helped with the program or foregoing reimbursement for their own expenses. *Third*, our budget process is based almost entirely on our forecast of how much cash will be on hand at the end of the year. If expenses are not timely submitted this forecast becomes less accurate, which requires the Board to be more conservative in its budgeting and results in lower budgets for our programs.

Payment Schedule

I generally pay expenses twice a month, but occasionally less frequently. This is especially true at the end of the season when I am also working on the budget. However, I fully understand that it can be a hardship if you are waiting on a reimbursement. As such, please feel completely free to call or e-mail me if you would like your payment expedited. In most cases a check can be sent within 24 hours.

Why do we have all of these requirements?

For financial and tax purposes, the Western Region is a part of the Central Division. The Central Division is organized as a charitable organization and has been granted tax-exempt status by the Internal Revenue Service. As such, the Region's funds are not the property of any one person but are instead entrusted to all of us to use to carry on our charitable mission. For this reason, we are required by law to establish and implement controls and procedures to insure that funds are actually used for charitable purposes. As a tax-exempt organization, we are also subject to audit at any time by the IRS and the attorneys general and revenue departments of the states we operate in. As such, it is vital that we maintain records supporting all of our expenditures. If I send back your expense report, ask for a missing receipt or require you to obtain an advisor's approval it is *not* because I doubt that the request was legitimate or appropriate, it is because I am assisting the Region with fulfilling legally mandated duties.

Please do not hesitate to contact me if you have any questions or concerns.

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