

Colorado Association, USA Track & Field

Travel and Business Expense Policies and Procedures

Draft 01/18/2024

The Colorado Association of USATF establishes the following policies and procedures for payment of travel and business expenses, to control costs and to ensure consistency, accurate financial reporting, and compliance with federal tax law. Reimbursement of authorized expenses is claimed by submitting a "Reimbursement Request" form to the Treasurer.

1. GENERAL

- a. **Payments Not Allowed.** Reimbursement is not allowed for activities which violate the Bylaws or Operating Regulations of USATF or USATF Colorado; or which violate Federal, State or local laws.
- b. **Authorization of Expenses.** Prior to incurring any travel or business expense, including budgeted expenses, authorization must be obtained for the expense from the Committee Chair that will be funding the request. The Committee Chair will inform the Bookkeeper of the pre-approved travel or business expense. If the expenditure is budgeted, only approval of the Committee Chair is required. If the expenditure is not budgeted, the Committee Chair forwards it to the Board of Directors for approval per paragraph 5 a. of this procedure. This authorization is not a substitute for approval of reimbursements as described in this procedure, but is instead a required approval to incur the expense for which reimbursement will be subsequently requested.
- c. **Committee Payments.** Committees may not authorize the program-related expenses shown below without approval of the Board of Directors. The list is not intended to be all-inclusive; questionable items should be referred to the Budget and Finance Committee Chair, Treasurer, or President.
 - 1) Salaries, wages or other compensation other than approved stipends;
 - 2) Athlete support, travel reimbursement, competition or training costs;
 - 3) Transfers to other committees, programs or events.
- c. **Travel Advances.** Travelers normally cover expenses personally and then request reimbursement. Travel advances and use of the association credit/debit card is an exception which must be approved by the President.

2. APPROVALS

- a. Expenses reimbursed from the Association General account must be approved by the President or Treasurer, and the appropriate committee chair.
- b. Expenses reimbursed from committee accounts must be approved by the committee chair.

3. TRAVEL EXPENSES

a. General

- 1) Expenses must be business related, reasonable, and necessary.
- 2) Travelers must report expenses and request reimbursement within a reasonable period of time (not to exceed 30 days), including the business purpose and the date(s), type, and dollar amount of expenses. Use the "Reimbursement Request" form.
- 3) Original receipts must be provided.
- 4) When a pre-purchase or an advance is approved, a "Reimbursement Request" form should be turned in detailing all actual expenses and including all original receipts. In addition, return of any unused/excess funds must be made within thirty days after completion of travel.

- b. **Air Travel.** Individuals are encouraged but not required to use USATF Travel Services.

- 1) Individual Bookings. Comply with the policies outlined below. The individual assumes all responsibility, and should understand all fees, restrictions and penalties.
- 2) Airfare. Travel is booked on the lowest-cost class reasonable itinerary (typically not red-eye flights). USATF Colorado will reimburse checked baggage fees for up to one bag.

- 3) Special Requests. If a request to fly a certain airline (e.g., frequent flyer miles or upgrades), make non-business stopovers, or upgrade from coach class results in a higher ticket price, the difference must be paid by the Individual at the time of booking and is not reimbursable.
- 4) Changes or Missed Flights. Costs for flight changes will not be reimbursed unless an external factor, such as a change in meeting schedule or personal emergency, causes the change. Costs associated with missed flights, such as change fees or other charges, will not be reimbursed. Non-emergency calls to the 24-hour USATF Travel Services line are charged a non-reimbursable \$25 fee.

c. Ground Transportation.

- 1) Mileage and Parking. Costs for travel to and from the airport in an Individual's home city are reimbursable for the lowest cost of the following:
 - Airport parking in the lowest cost parking lot, plus mileage to and from the airport. Carpooling to the airport is encouraged.
 - Mileage reimbursement for round-trip drop off/pick up at the airport, or from home to a business meeting and return, at the current IRS posted mileage rate.
- 2) Transportation at Destination. Individuals are expected to use no or low-cost transportation systems where available. Event shuttles and hotel courtesy vehicles cover many typical transportation needs. Subways or other public transit systems should be used when the service locations allow and Individual safety is assured. Rental cars, taxis or other services will not be reimbursed if a reasonable low-cost alternative is available. When a no-cost system is unavailable, airport transfers (to and from the airport) should be made by the most economical available option, and shared if several travelers.

d. Lodging. Travelers attending events stay at a designated group hotel or a lesser priced hotel. Double occupancy is **required where possible**. Reimbursable hotel charges are limited to room charges & tax for a standard room; not for room upgrades, tips, movies, health clubs, mini-bars, **restaurants**, etc.

e. Rental Cars. When business requirements dictate the need for a rental car and no public transportation alternative is available, rental car arrangements are made personally. Authorization of the President or Treasurer must be obtained in advance. Other policies:

- 1) Rental cars should be shared when two or more Individuals are on a common itinerary.
- 2) Economy class cars should be used unless group size dictates a larger vehicle. The cost for luxury vehicles, SUVs or other high-cost cars and non-essential options is not reimbursable. Rentals should be refueled prior to return.
- 3) USATF Colorado provides some property damage for rental cars (known as loss damage waiver coverage). Collision insurance coverage offered by the rental company will not be reimbursed. Damage due to negligence, non-USATF use, or violations of the law are not covered and are the responsibility of the individual.
- 4) USATF Colorado will not reimburse the traveler for rental car company insurance for damages.
- 5) Reasonable parking costs and toll charges while traveling are reimbursable. Parking tickets, traffic violations, car repairs, and collision damage are not reimbursable.

f. Per Diem.

1. When an individual is traveling for more than a full day on association business, a per diem payment is authorized to cover the incremental cost of meals and other incidentals while away from home following the IRS High/Low Cost Locality method to determine meal and incidental per diem allowable. All reimbursed expenses including meals will require an itemized receipt to be submitted. Meals will be reimbursed up to \$60 per person, per day for travel to most locations or \$70 per person, per day if the travel location is on the IRS High Cost Locality list which is updated annually. Per diem rates will be adjusted based on the approved rates in the USATF Business and Travel Policies and Procedures document. No Alcohol purchases will be reimbursed.
2. **A travel stipend per diem will be paid to Officials selected by a competitive process by the National Officials Committee for the following meets:**
 - a. **USATF Indoor Championships**

- b. USATF Outdoor Championships
- c. USOC Track and Field Trials
- d. USATF U20 Outdoor Championships
- e. IAAF World Indoor Championships
- f. IAAF World Outdoor Championships
- g. ParaOlympic Games

The official must work at least one association championship and one other association meet during the year.

4. OTHER BUSINESS EXPENSES

- a. **Use of a Personal Car.** USATF will reimburse expenses for *approved* use of personal cars while on USATF Colorado business at the current IRS posted mileage rate. As a general guideline, only trips greater than 50 miles roundtrip are eligible for reimbursement. Mileage for trips may not exceed the cost of an airline ticket for the same trip.
- b. **Other Personal Car Expenses.** Reasonable parking costs while traveling are reimbursable, as are toll charges. Parking tickets, traffic violations, gas, oil, car repairs and collision damage are not reimbursable.
- c. **Telephone & Communication Charges.** Telephone charges are reimbursed when such costs relate directly to USATF Colorado business and cause an Individual to incur incremental costs above their personal phone plan (home or cellular). Documentation of business purpose, person called and original receipts are required. Summary bills are not acceptable. Care must be taken to avoid high-cost phone calls, especially long-distance calls from hotel rooms. Costs for in-flight phone service and airport internet connections are not reimbursable. High speed internet purchased while traveling will be addressed on an event-by-event basis, must serve a business purpose and be approved in advance.
- d. **Conference Calls.** Conference calls must be arranged through USATF Colorado Secretary.
- e. **Office Supplies, Postage, Printing and Other.** USATF will reimburse the reasonable cost of such items. If needs exceed \$25, contact the Treasurer in advance as low-cost, tax-exempt purchasing may be available. A detailed, original vendor receipt is required.
- f. **Mailing.** USATF Colorado has low-cost mailing options for documents and publications that meet certain postal regulations (regarding content, quantity, mailing list). Large mailings that are planned in advance can use non-profit or bulk rates that save 33%-65% over regular first-class postage. These rates require an electronic mailing list (Word, Excel, etc.) and sufficient notice to certify the addresses. Lower cost rates must be mailed from Denver and may result in slower delivery times than first class mail.
- g. **Stationery.** No one is authorized to create letterhead, business cards, envelopes or other stationery with the USATF or USATF Colorado logo or marks other than a designated printing vendor at the direction of the Association Secretary.
- h. **Office Equipment.** Computers and other business machines are not to be purchased for use outside the office without advance approval by President and Treasurer. A detailed, original vendor receipt is required.
- i. **Honoraria and Stipends.** These items may be paid, as long as such amounts were in an approved budget and comply with all USATF Colorado policies. They will only be paid if proper tax information (social security number) is provided in advance. Recipients will receive a Form 1099 at the end of the year for payments in excess of \$600.
- j. **Reduced Reimbursement Arrangements.** Committee chairs, in consultation with the President, may limit reimbursement to committee members to lesser amounts than allowed throughout this policy. Variances must be communicated in writing in advance to the affected Individuals.
- k. **Apparel, embroidery, medals, awards and related items.** All requests for these items must be coordinated through the committee Chair and President. This is necessary to ensure compliance with USATF marketing and licensing contracts and to take advantage of corporate discounts and tax exemption. Requests for reimbursement to non-approved vendors will not be honored.

5. COMPLIANCE

a. **Non-Budgeted Requests.** If an Individual wishes to incur a cost that is not listed on the approved budget, he or she must obtain advance approval from the President, who will consult with the Budget and Finance Committee Chair and Treasurer as necessary. Failure to do so will result in denial of reimbursement.

b. **Filing Claims and Timeliness.** If a "Reimbursement Request" is not submitted within 30 days of the related activity, the following action will be taken: first offense - written warning; second offense – non-payment. Receipts are required for all expenses. If a request for reimbursement is not accompanied by adequate receipts, then the item will not be paid until such receipts are turned over to the Treasurer. Exceptions will be made in extenuating circumstances for items less than \$25 that are consistent with similar items. USATF Colorado may refuse to reimburse undocumented expenses less than \$25 for individuals who repeatedly submit such undocumented expenses.

Colorado Association, USATF

Reimbursement Request

For expenses incurred on Association business
Complete form, sign, scan & send to Treasurer with receipts

From: _____
Address: _____
Phone: _____
E-Mail: _____

For travel -- Trip Purpose:

<u>Item</u>	<u>Receipt Atch'd</u>	<u>Amount</u>
Airfare + Baggage fees	_____	_____
Ground Transp - Home to/from Airport	_____	_____
Airport to/from Event	_____	_____
Airport Parking	_____	_____
Business mileage: ___ miles @ \$ 0.35/mile	_____	_____
Rental Car	_____	_____
Lodging	_____	_____
Registration Fee	_____	_____
Per Diem (overnight trips only; specify days of travel) (\$40.00 per day, except 1 st & last days - \$25.00 per day)	_____	_____
For Purchases – list item(s) purchased, vendor, date	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Requested:

Signature of Requestor

Date

Committee to be charged: _____

Signature of Committee Chair

Date