

Society of Gastroenterology Nurses and Associates, Inc.
<i>Board Policy & Administrative Procedure Manual</i>

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Subject: Expense reimbursement for volunteers

Review Responsibility: Budget, Finance & Audit Committee

Policy Statement: The Board of Directors may provide for the reimbursement of any director, officer or member for reasonable expenses incurred carrying out any business of the Society. Those eligible for reimbursement of expenses are the SGNA Board of Directors, Journal Editors, committee chairs and other member volunteers who incur expenses on behalf of the Society. Expenses that have been budgeted will be reimbursed. Non-budgeted expenses must be approved by the SGNA Board of Directors.

Focus: SGNA Board of Directors, Editors, Committee Chairs and Members

Purpose: To define eligibility for SGNA funding and guidelines for reimbursement of expenses incurred by volunteers on behalf of SGNA.

Procedure:

1. Approved expenses incurred on behalf of the Society will be reimbursed as submitted using the SGNA Reimbursement Request Form.
 - 1.1 All requests for reimbursement and receipts for expenses incurred during the approved travel should be submitted to SGNA Headquarters within 30 days of the occurrence of the expense. All expenses incurred prior to December 1 for the calendar year must be submitted for reimbursement by December 31. Reimbursement requests submitted after December 31 for expenses incurred prior to December 1, or after January 31 for expenses incurred between December 2 -31, will not be reimbursable without full board approval.
 - 1.2 Expenses submitted against any advance received are subject to the per diem policies outlined below. The advance should be acknowledged on the reimbursement request form and a check payable to SGNA for the unused balance of the advance, if any, should be submitted at the time of the reimbursement request.
 - 1.3 SGNA Headquarters will review requests and prepare reimbursement checks for the appropriate signature within one month of receipt of the completed form.
 - 1.4 In accordance with IRS requirements, original receipts for expenses of \$25 or more must be submitted with the reimbursement request form.
 - 1.5 If reimbursement request forms and receipts are not received by SGNA, the advance will be considered per diem and treated as 1099-MISC. income. It will become the individual's responsibility to claim this on their annual taxes.
2. Miscellaneous Expenses (Postage, supplies, printing and copying, telephone calls)
 - 2.1 Phone calls should be limited to Society business. In order to receive reimbursement, volunteers are asked to submit a copy of the telephone bill indicating which calls are being submitted for

- reimbursement.
- 2.2 The receipts for each item submitted should be included with the reimbursement request form to SGNA Headquarters. Copies of the receipts should be retained for personal records.
- 2.3 Personal expense items will not be reimbursed.
- 3. Travel Expenses (Airfare, ground transportation and personal auto usage)
 - 3.1 Air transportation must be booked at the lowest available coach or economy rates. Every attempt should be made to book reservations as early as possible. Volunteers will be responsible for any additional cost incurred for flights not booked by the advance reservation cutoff date for the event and for flight changes after original booking.
 - 3.2 Ground transportation will be reimbursed only for travel to and from the airport of the departure city and between the airport and hotel of the city where the meeting is being held. All other cab fare is included in per diem.
 - 3.3 Personal auto use will be reimbursed at the IRS-established mileage rate and will be reimbursed only after the travel has been completed. Mileage expense may not exceed the cost of round trip coach airfare expense. Airfare comparison must be provided with expense report. 3.2 applies to any other personal auto use.
- 4. Hotel Expenses
 - 4.1 Whenever possible, the President will be provided a complimentary suite during all SGNA meetings and will provide a personal credit card to cover all other expenses.
 - 4.2 Room assignments will be at double occupancy in order to decrease expenses. In the case where an individual is unable to share a room, the Board can approve funding for single occupancy. Persons requesting to room alone or with someone other than a Board-designated roommate will be invoiced or directly billed by the hotel for the additional cost of the room.
 - 4.3 Whenever possible, SGNA will establish a master account with the hotel where a meeting is being held. Charges for room and tax, based on double occupancy, will be billed directly to SGNA. Board and committee members will be responsible for all additional charges to their rooms. The established per diem should be used to cover all other eligible expenses.
- 5. Per Diem Expenses
 - 5.1 Board members, committee chairs and members will be reimbursed a per diem of \$50 per day unless otherwise determined by the Board.
 - 5.2 The number of days that SGNA will reimburse a per diem for each meeting will be determined during the budgeting process.
- 6. Annual Course Reimbursement
 - 6.1 The outgoing Board of Directors, Program Chair and Co-Chair, will be reimbursed from the pre-course Board meeting to the end of the Annual Course. This will include airfare, seven nights lodging, double occupancy, and eight-days per diem.
 - 6.2 The incoming Board members will be reimbursed for the required attendance to the pre-Annual course Board meeting, 1 day for the House of Delegates meetings, the Annual Course opening ceremonies and the Annual Business Meeting. This reimbursement will include 4 nights hotel (double occupancy), 4 days per diem and round trip airfare.
 - 6.3 The incoming committee chairs will be reimbursed to attend their committee meeting; such funding to include 2 nights lodging (double occupancy), 2 days per diem and round trip airfare.
 - 6.4 The incoming Nominations and Elections Committee members will be reimbursed for airfare and two-night lodging, double occupancy.
 - 6.5 The Journal Editors will be reimbursed per the contract signed by SGNA.
 - 6.6 The outgoing committee chairs (with the exception of the Program Chair and Program Co-chair) are not eligible for reimbursement of any Annual Course related expenditures.
 - 6.7 No other members or volunteers will be reimbursement for the Annual Course unless specifically noted in the budget.