

NATIONAL EMERGENCY NUMBER ASSOCIATION (NENA)

TRAVEL RELATED POLICY-PROCEDURE

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PURPOSE

The purpose of this policy is:

- To provide efficient, reasonable and accountable guidelines for dealing with business travel expenses;
- To delineate those expenses that are eligible for reimbursement and specify any financial limits applicable to such expenses;
- To explain the procedures and responsibilities for dealing with business travel expenses for NENA volunteers, consultants and employees traveling on authorized business.

PRINCIPLES

As a 501 (C) 3 educational organization, the National Emergency Number Association is funded primarily by individual members' dues and educational activity. NENA also receives government and private foundation grants to perform defined activities and programs. *It is therefore expected that these resources will be spent appropriately and judiciously on goods and services directly supporting NENA programs and the defined activities.* While traveling in service to these goals:

- The means of travel must be cost-effective;
- Expenditures must be validated;
- The travel must be reviewed and approved by the appropriate authority.

SCOPE

This policy applies to all NENA Employees (staff, consultants, trainers, part time employees), Members (serving in any voluntary or elected capacity) and third party companies contracted to perform work for hire, who accumulate travel expenses chargeable to operating budgets, grant contracts, research programs and any other accounts administered NENA.

DEFINITIONS

Traveler - an individual traveling on authorized NENA business.

Approving Authority – the individual or committee receiving, reviewing and approving the Travel Advance/Expense Report for travelers. This may be a project manager, a supervisor with budget responsibility, the Executive Director, the NENA Finance Committee or the NENA Board of Directors depending upon the circumstances.

POLICY

When individuals are required to travel on NENA related business, it is association policy to reimburse said traveler for reasonable travel expenses.

Roles and Responsibilities

Traveler: - ensures that travel is conducted within provided guidelines and is cost effective. Those expenditures are reasonable and properly validated by receipts for items or services costing more than \$30.00.

Project Manager, Supervisor (or Individual Approving the Travel Activity): - ensures that appropriate and cost effective travel is achieved, whether foreign or local, and that procedures and requirements set out in this policy have been followed before signing off and submitting reimbursement forms to NENA Accounting Dept.

NENA Accounting Department: - reviews submissions for appropriate authorizations and/or signatures, reasonable expenditures, supporting documents, variances from normal practice. Returns submissions for clarification if approvals or documents missing. Expedites reimbursements.

Executive Director: - monitors compliance with approved travel policy. Suggests changes in policy for Finance Cte. consideration. Works with Finance Cte. to develop annual budget, including per diem, for presentation to Board of Directors.

NENA Finance Committee: - works with staff to develop annual budget including travel per diem for presentation to Board of Directors. Monitors travel expenditures as part of regular

review of financial performance. Receives and reviews consolidated credit card statement. Periodically reviews all volunteer travel documentation. Enforces established policy.

NENA Board of Directors: - approves annual budget including travel funding and per diem. Approves Travel Policy and Procedures. Delegates responsibility for oversight to Finance Cte.

Eligibility

Eligible Expenses: - are normally those deemed reasonable and prudent. Examples: Transportation (taxi, air travel, trains, buses, car rentals, other public transportation), accommodations, meal allowances, parking, telephone calls, registration, and other expenditures deemed reasonable and prudent.

Non-Eligible Expenses: - are usually those deemed personal. Examples: personal entertainment, sightseeing, side trips and expenses for a spouse or other individual accompanying the employee. Tickets or fines for traffic violations (e.g. speeding tickets, parking tickets) are not eligible for reimbursement.

Common Business Travel Expenses

1. Travel Fares – Air and Train

Travel should be via the most direct route, but indirect routing can be approved by the appropriate approving authority if the cost does not exceed that for the direct route.

If an employee can obtain a travel fare at a substantially lower rate through advanced purchase or minor changes to travel arrangements (e.g. extra night's accommodation), the traveler is encouraged to consider that alternative.

Under normal circumstances, travelers who wish to upgrade from economy class may do so at their own expense.

- a. *Frequent Traveler Programs*: The traveler may retain for personal use any affinity travel program points accumulated from NENA travel. However, the choice of airline or routing must be based on the lowest fare and agreements with contracted vendors, rather than on personal frequent flyer programs.
- b. *Receipts*: The original stub of the airline/train/bus ticket must be attached to the Travel Advance/Expense Statement.

Note: E-Ticket-travelers purchasing tickets on the WEB using credit cards - as this often takes place months before the trip the e-ticket receipt should be used as a prepayment to the staff member. A copy should be submitted with the expense statement clearing the prepayment.

Air Travel:

Coach airfare is authorized for trips less than six hours in length. As often as is possible, traveler is to purchase tickets well in advance utilizing economy airfares (14 to 21 day fares) to minimize expense.

Business Class travel may be authorized for flights longer than six hours if approved in advance. Travelers may upgrade to business from coach at their own expense.

First Class travel is not authorized, but travelers may upgrade at their own expense.

Claims for First Class and Business Class travel will be reimbursed at the coach rate unless special circumstances warrant (*See Exceptions under section 9*).

Train Travel:

Business Class is authorized. First Class travel must be approved in advance with explanation of circumstances.

2. Travel by Automobile - Personal Vehicle or Rental Car

Personal Vehicle:

When it is necessary to travel by personal car, the traveler is entitled to be reimbursed at the prevailing United States Internal Revenue Service mileage rate.

If transit by personal automobile is desired by the traveler and providing it is mutually agreed with the appropriate supervisory authority, NENA will pay the lesser of the current approved mileage rate or the regular air/train fare.

Mileage allowance will be paid for only on personally-owned automobiles. Travelers traveling together could reasonably be expected to utilize one automobile.

Insurance: NENA insurance policies do not cover damage or loss to personal property. All risk of damage or loss is at the owner's expense although the car owner may be on NENA business at the time.

Rental Vehicle:

Car rental should be anticipated and approved in advance, as size and requirements of vehicle will depend upon circumstances. It is recommended travelers consolidate planning to minimize multiple rentals.

Travelers are authorized to purchase collision damage waiver (CDL) coverage.

TRAVELERS ARE CAUTIONED TO BE COGNIZANT OF APPROPRIATE PERSONAL INSURANCE COVERAGE IN PROVIDING TRANSPORTATION FOR OTHERS.

3. Accommodations

Reimbursement for hotels and other lodging will be limited to reasonable amounts in the particular circumstances and should not exceed the single occupancy rate. Travelers should give due consideration to location and economy prior to making arrangements for accommodations. Expenditures above the approved daily rate may require reimbursement for overage (*Guidelines for per diems and hotel rates are reviewed and approved annually. These can be found in addendum 1*).

Receipts are required.

Claims for accommodations with friends or relatives must state the name, address and relationship (i.e. friend or relative).

4. Meals

Claims for meals without supporting receipts are allowed up to a maximum of the per diem daily allowance (*Guidelines for per diems and hotel rates are reviewed and approved annually. These can be found in addendum 1*).

This allowance should be claimed on a per meal basis. The per diem allowance only applies when the trip includes overnight travel.

Meals included in a conference fee or registration should be noted in reconciliation as a conference or registration expense. Logically the per diem allowance should be reduced accordingly.

Under certain circumstances it may be necessary to incur meal costs greater than the per diem allowance. See Entertainment Expenses.

5. Travel Insurance

Flight cancellation insurance is an allowable expense for which a receipt is required. NENA insurance policies include life coverage for staff members traveling on association business. Further coverage is at the individual's own expense. See above regarding insurance on personal automobiles.

6. Incidental Expenses

Reasonable small expenditures may be claimed where it is either impractical or impossible to acquire receipts. Such expenditures would include meter parking, coin telephone, subway tokens, reasonable gratuities for baggage assistance, etc. While receipts are not required, such actual expenditures must be noted for each travel day.

7. Telephone and Electronic Communications

Voice and data communications charges incurred by NENA employees, relating to NENA responsibilities, will be reviewed by approving authority before reimbursement. Charges submitted by volunteers will be reviewed and approved by the Finance Cte. on a case by case basis. Personal communications such as long distance calls allowing travelers to stay in reasonable contact with their immediate family are also reimbursable travel expenses.

8. Entertainment Expenses

Travelers who incur business-related entertainment expenses must complete a Business Meal/Entertainment Statement upon their return. These expenses will be charged to the same account code as the balance of the expense statement, unless otherwise indicated. They do not need duplicate authorization on this statement if the form is appended to an already authorized Travel Expense Statement and included under the miscellaneous items section.

Receipts must clearly indicate the name of the guest(s) and the general nature of the meeting/function.

9. Exceptions

Exceptional circumstances may be reimbursed if authorized by the approving authority after discussion with the Executive Director and/or the Finance Cte. Authorization should be noted on the respective form.

PROCEDURES FOR APPROVAL AND REIMBURSEMENT

To secure approval and obtain reimbursement for authorized travel:

- Traveler is to obtain approval of expenditures for each trip from the approving authority.
- Acquire appropriate receipts during the trip to support expenditures.
- See section on travel advance.

Time Frame: The following steps should be completed within 10 working days of returning to normal offices, or within 15 working days when the trip exceeds 14 days.

- Complete Travel Advance/Expense Report form, attaching original receipts. Include information on the purpose of the trip and the destination.
- Have the form and support approved by the approving authority - either your supervisor or the entity with budget responsibility for the cost center charged with the expense:
 - If the traveler is a member of NENA staff or a third party, this is usually your supervisor or project manager;
 - If the traveler is a project manager or staff manager with responsibility for this revenue and expense center, then the approval must be provided by the Executive Director;
 - If the traveler is a member of NENA, the Travel Advance/Expense Request Form will be reviewed by the Finance Cte.
- Once approved, the approving authority submits the form and support to the NENA Accounting Dept. - Accounts Payable.

Missing Receipts

Travelers submitting a TA/ER without original receipts for individual items in excess of \$30.00 must provide an explanation of why receipts are missing, which must be approved by the approving authority.

Frequent Local Travel

Employees who incur frequent local travel expenses (e.g. recurring mileage, parking and meals) will use the standard reimbursement form. This form should be completed and submitted on a monthly basis and accompanied by a schedule detailing trip dates, area visited, number of miles claimed, and parking or meal expenses.

Travel Advances, Credit and Expense Reconciliation

Form to Use for Travel Advance or Reimbursement

To obtain a travel advance, reconcile expenses and receive reimbursements, use the NENA Travel Advance/Expense Report Form (TA/ER).

Note: The Travel Advance/Expense Report Forms are available on the NENA network or by request from the Accounting Dept.:

To Arrange an Advance or Pre-payment

If arrangement for advance funds or pre-payments is necessary:

- Indicate on the Travel Advance/Expense Report form:
 - The purpose of the trip
 - When an advance is required and/or
 - When any transportation, accommodation and registration fees are to be prepaid.
- For pre-payments, indicate to whom the check should be made payable and the payment date required by the organizing body.
- Submit Travel Advance/Expense Report form to authoring authority who upon approval will forward to NENA Accounting Dept.
- Allow a minimum of seven working days for check preparation.
- To maximize administrative efficiency, advances will be issued for a minimum of \$100.00.

Note: E-Ticket - travelers purchasing tickets on the WEB using credit cards - as this often takes place months before the trip the e-ticket receipt should be used as a prepayment to the staff member with a copy submitted with the expense statement clearing the prepayment.

This process is unnecessary if prepayments or advances are not required or if travelers are willing to pay these expenses out of their pocket and submit the Travel Advance/Expense Statement upon their return.

Reimbursement When An Advance Has Been Received

Upon their return to normal offices, travelers will complete the copy of the Travel Advance/Expense Report which had been used to obtain the advance in accordance with the **Procedures for Approval and Reimbursement** section of this policy, and have it signed by the approving authority, whether the amounts claimed are greater or lesser than the amount approved by the Travel Advance/Prepayment Request form. This will reflect:

- Any charges that have not been approved, e.g. in-house movies, drinks, entertaining, etc.;
- The promptness of the submission of expense claims;
- The exact amount of the trip.

NENA Credit Cards or Accounts:

Use of NENA encumbered credit cards is for NENA business purposes only. Charges to a NENA issued credit card are considered a travel advance until reconciled. As the IRS may consider un-reimbursed expenditures as compensation, NENA may be required to issue a form 1099 for any unauthorized/unapproved expenditure placed on NENA corporate cards that are not subsequently reimbursed. All charges must be approved or reimbursed within 60 days.

NENA has established credit with some other vendors (i.e. agencies to expedite travel arrangements). Receipt of goods or services will be considered a travel advance until reconciled and approved.

Reimbursement for Expenses without Advance

Upon their return to normal offices, travelers will complete a Travel Advance/Expense Report in accordance with the **Procedures for Approval and Reimbursement** section of this policy, and have it signed by the approving authority. This will reflect:

- Any charges that have not been approved, e.g. in-house movies, drinks, entertaining, etc.;
- The promptness of the submission of expense claims;
- The exact amount of the trip.

Time Frames:

The approved Travel Advance/Expense Statement should be forwarded, accompanied by original receipts and any refunds of advanced funds, if applicable, to the Accounting Dept. – Accounts Payable, within 10 working days of the completion of their trip, or 15 days if the trip exceeded 14 days.

If these time frames are not met, a reminder letter may be sent to the traveler. After 60 days, a letter will be sent by the Executive Director informing the individual that he/she will not be given any further travel advances until the advance is cleared.

U.S. Funds: If submitting a refund in Canadian funds for advance received in U.S. funds, contact Accounts Payable for exchange rate.

EXCEPTIONS TO THIS POLICY

Where sponsors or funding agencies (for grant and research accounts) have their own travel expense policies, those will have precedence *providing NENA agrees to this arrangement, in writing, in advance*. Otherwise, NENA's Travel Related Policy and Procedure will prevail. A copy of the applicable policy may be requested by NENA staff on these occasions for clarification and guidance.

Claims for reimbursement will be processed in accordance with the **Procedures for Approval and Reimbursement** section of this policy. If the funding agency guidelines are used for claims, a copy must be attached to a Travel Advance/Expense Statement.

JURISDICTION

This policy is under the jurisdiction of the NENA Board of Directors. It is the delegated responsibility of the Finance Committee and administered by the Executive Director.

The Finance Committee and/or Executive Director are charged with the responsibility to request clarification from the individual traveler or the staff member with approval authority on his/her approval decisions if there are apparent conflicts with established guidelines or policy. Any unresolved issues will be mediated and final decision made by the NENA Finance Cte.

**Addendum approved by Finance Cte. on this date: February 4, 2003
For the Fiscal Year: 2002-2003**

Chairman, NENA Finance Cte. or NENA President

**ANNUALLY APPROVED PER DIEM AND EXPENDITURE GUIDELINES FOR THE
NATIONAL EMERGENCY NUMBER ASSOCIATION**

Background: As part of the annual budget development each year, NENA staff provides input and the Finance Cte. reviews and approves, the expenditure guidelines for the forthcoming fiscal year. Using the guidelines of the National Business Travel Association and the Office of Management and Budget standards, general parameters are developed. Balancing the goals of the organization and the available resources, these guidelines are established.

Commentary: The Committee recognizes the enormous contribution of volunteers to the continuing success of NENA. Without this participation, the organization could not function. The guidelines provided below reflect an attempt to effectively administer the use of association funds, our fiduciary responsibility, and provide some level of travel comfort.

Guidelines:

A. Per diem –

Maximum amount authorized per day for individual traveler \$ 75.00

This per diem anticipates daily food and beverage and incidental expenses (cabs, tips and other out of pocket expenses) for one traveler. Entertainment expenses exceeding this amount must be approved.

B. Hotel Room Rate –

Using our designated travel agency, a selection of hotels will be offered in the average hotel room range for each city. You may book any hotel offered in the average rate or lower categories and be in compliance with this travel policy. If you chose to book a room at a rate higher than the offered average rate category, the difference will be deducted from any reimbursements due.

In the event a traveler wishes to use another agency, or book a room independently, a maximum room rate of \$125.00 has been established. Any room costs in excess of \$125.00 a night (if booked independently), will not be reimbursed.

Any charges above this amount must be approved in advance by the Executive Director or the difference in cost will be billed to the traveler.