



POLICY AND PROCEDURE

Title: Reimbursement of Expenses	Number:
Cross Reference:	
Approved by: California ENA Board of Directors	Origination Date: 11/1991
Review Date(s): 03/1999, 05/2005, 02/2007, 05/2009	Approval Date: 08/14/20
03/2014	Revision Date: 05/15/20

I. POLICY PURPOSE:

To standardize the procedure for reimbursing expenses for the Emergency Nurses Association (ENA) California State Council (Cal ENA) Board of Directors, the Chairs of the Standing Committees, Special Appointments of the State Council and State Council members serving as Delegates to General Assembly.

II. POLICY BACKGROUND:

Reimbursement of expenses for Cal ENA business is necessary for our volunteers. Policy revisions have been fluid, as the amount of reimbursement may change depending on meeting location or time of year, for example. Substantial revisions were made to this policy in 2014 and 2016 to give the Board of Directors more flexibility in approving reimbursement amounts. To the extent possible, exact dollar amounts have been removed from this policy and procedure.

III. PROTOCOL:

1. General Guidelines:

- a. All requests for reimbursement must be submitted to the State Council Board of Directors Treasurer prior to the end of the fiscal (calendar year) on the approved Emergency Nurses Association, California State Council, Reimbursement of Expenses form. See Appendix A. Requests for reimbursement submitted by mail must be postmarked by 31 December of the year in which the expenditure took place. Receipts must be attached. No exceptions other than for mileage.
- b. Reimbursements for amounts exceeding previously approved budget require prior Cal ENA Board of Directors approval.
- c. Payment will be denied for checks not cashed within ninety (90) days of issuance. Request for replacement may be honored at the discretion of the State Council Treasurer.

2. Travel Policy for Approved Meetings:

- a. Refer to California State Council Bylaws, ARTICLE IX, for definition of approved meetings as it pertains to the Board of Directors; for Committee Chairs and special Appointments, the regularly scheduled State Council meetings apply. Additionally, if the specific responsibilities of the Chair or special Appointment require attendance at additional meetings, travel

- expenses will be reimbursed. All travel expenses must be included in Committee or special Appointment Budget, subject to approval by the Board.
- b. Airfare will be 100% reimbursed if the lowest available fare is purchased twenty-one (21) days in advance of travel. (Airfare purchased less than twenty-one (21) days in advance may be denied full reimbursement. The State Council Treasurer may determine if the airfare could have been obtained at a more economical rate should there be any discrepancy).
 - c. Automobile mileage will be reimbursed at the federal reimbursement rate. Total mileage reimbursement shall not exceed the amount of lowest available airfare purchased twenty-one days in advance of travel.
 - d. Travel expenses including transportation to/from home to airport and airport to /from destination (e.g. taxi, uber, lyft, bus, train, boat, rental car) mileage at IRS rate if applicable, parking fees, tolls; transportation tips not to exceed 20% of fare.
3. ENA California State Council Accountable Travel Plan:
- a. Per diem Shall be paid to:
 - i. Board of Directors on official Cal ENA Business, including and not limited to State Council meetings;
 - ii. Board of Directors attending State Leaders Orientation;
 - iii. Committee members on official Cal ENA Business, including and not limited to State Council meetings;
 - iv. Chapter Representatives on official Cal ENA business, including and not limited to State Council meetings (shall be reimbursed by their individual chapters for attendance at State Council meetings);
 - v. State Council members who serve as Delegates to ENA General Assembly. State Council Delegates shall receive no other financial reimbursement from the State Council.
 - vi. Delegates receiving financial reimbursement for expenses other than those provided by State Council must provide the appropriate receipts to their local chapter or employer.
 - vii. Shall be paid at a rate determined by the Board of Directors. Shall be paid after business travel.
 - b. Per diem shall include the following expenses:
 - i. All meals.
 - ii. All incidentals . Examples include tips_(other than transportation), snacks, laundry and other such expenses.
 - c. Receipts shall not be required for any per diem expense less than \$75.

- d. Travel substantiation Report: it is the responsibility of the traveler to complete the form and submit it to the Treasurer within 30 days of the travel end date. See Taxability.
 - e. Taxability:
 - i. Per diems paid under this accountable plan are not taxable to the recipient provided that the recipient completes the Cal ENA Travel Substantiation Report and returns the excess per diem to Cal ENA.
 - ii. The Cal ENA Travel Substantiation Report must be completed, signed and returned to the treasurer within 30 days of the travel end date. Any per diems for which such documentation has not been provided will be taxable to the recipient.
4. State Council President:
- a. The President may elect to receive a stipend of an amount agreed to by the Board of Directors.
 - b. Travel expenses will be reimbursed as outlined above.
 - c. Reasonable Association expenses will be reimbursed including, but not limited to, telephone, postage and photocopying.
 - d. The President will be reimbursed for travel and lodging up to two (2) nights at both the National Association General Assembly and State Leaders Orientation.
5. Board of Directors:
- a. The Board of Directors will receive a per diem for State Council meetings. Per Diem amount will not exceed what is allotted in other categories of per diem reimbursement, as determined by the Board of Directors.
 - b. Travel and lodging expenses will be reimbursed as outlined above. Reasonable Association expenses including, but not limited to, telephone, postage, photocopying will be reimbursed.
 - c. The President-Elect will be reimbursed for travel and lodging for two nights at the State Leader's Orientation. Airfare will be paid at the 21-day excursion rate.
6. Committee Chairs and Special Appointments:
- a. Travel expenses will be reimbursed as outlined above.
 - b. Reasonable Association expenses including, but not limited to, telephone, postage and photocopying will be reimbursed.
 - c. Reimbursement for other expenses will be considered, based on approved budget submitted to the State Council.