

**Arlington Soccer Association (ASA)
GOVERNING AND OPERATING POLICIES**

Section: Finance Policies
Subject: Business Travel

Number:
Date: revised 8/9/2011

1.0 PURPOSE

As employees of Arlington Soccer Association (ASA), Coaches will have occasion to incur business travel expenses as part of their participation in Tournaments, State Cup, Region 1 and CCL Competition outside of the NCSL, ODSL, and WAGS areas. The procedures and practices contained within this policy are designed to act as a guideline for business travel expense reimbursements. These policies and procedures are based on practices employed by organizations that have employees travel on a regular basis, and take into consideration what is considered reasonable and customary.

As all expenses are borne by the Team Families, it is the expectation that the Team Manager and Team Treasurer will communicate all expenses with the Team Families prior to the expense being incurred or approved.

This policy is designed to accomplish the following key points:

- Ensure all Coaches, Team Managers, Team Treasurers, and Team Families have a clear and consistent understanding of policies and procedures for business travel and expense reimbursement.
- Ensure Coaches are reimbursed for legitimate business travel expenses.
- Provide Coaches who must travel for tournaments, State Cup, Region 1 and CCL events with a reasonable level of service and comfort.
- Maximize the Team's ability to provide for transparent management of travel expenses.
- Provide the appropriate level of accounting & business controls for the Team and the Club to ensure that expenses are reviewed & approved by the appropriate persons.
- Provide the appropriate level of accounting and business controls to ensure that business travel reimbursements are properly documented for IRS purposes such that these expenses will not be considered "income" but rather reimbursable business expenses.

2.0 POLICY

2.1 General

It is the expectation that all Coaches will prepare, seek input, and distribute an Annual Team Calendar. It is the expectation that the Team Treasurer will prepare, seek input, and distribute an Annual Team Budget based upon that Annual Team Calendar.

- *All approved expenses incurred must be in accordance with the Team's Annual Calendar and Budget.*
- *If an Annual Team Calendar and Team Budget have not been prepared and agreed to by the Coach, Team Manager, Team Treasurer, and Team Families, please contact the Director of Coaching prior to incurring any expense.*
- *All expenses are to be reimbursed from each Team's Legacy Account.*
- *In situations where a Coach is traveling on behalf of multiple teams for which he/she has responsibility, the Coach's business travel expenses will be shared appropriately between the teams. It will be the responsibility of the Team Treasurers to coordinate the appropriate sharing of expenses.*
- *Teams are only expected to cover travel expenses for one coach per team event. In the U9-U12, age group if multiple teams are traveling to the same event each team can have a coach designated to their team. If a team families agree to bring two coaches to a team event, they can pay for the second coach.*
- *While the acceptance of end of season and end of tournament gifts are not prohibited, the acceptance of payment as income for coaching an out of town event is strictly prohibited.*

2.2 Payment Methods

It is expected that Coaches will utilize their personal credit cards in reserving and paying for air, lodging, and any ground transportation expenses. Meals and Incidental Expenses (M&IE), as defined in Section 2.9 of this policy, are reimbursed on a destination specific per diem rate as defined via the United States General Services Administration (GSA). M&IE receipts are not required.

Should any Coach, due to hardship or extenuating circumstances, be unable to utilize a personal credit card or cash to pay for air / rail, lodging, ground transportation, and / or meal and incidental expenses, alternative arrangements should be made in conjunction with the Team Treasurer. Should alternative arrangements be warranted, they should be arranged prior to any expense being incurred.

2.3 Expense Report Submittal

All Coach Business Travel expenses must be recorded on the Club approved Expense Reimbursement Form with appropriate documentation of purchase. Completed and signed expense reports should be submitted to the Team Treasurer for approval and the expedition of payment. Receipts must be affixed to an 8.5 x 11 sheet of paper with like items grouped together.

Whenever possible, Coaches should attempt to file expense reports no later than 30 days following the incurrence of the expense. Expenses must be submitted for reimbursement prior to the end of the season in which they were incurred or they will not be reimbursed.

Expense reports that are incorrect, incomplete or include disorganized receipts may be returned to the Coach for completion and may result in delay or non-reimbursement of

specific items. Disregard for ASA policy or altering of receipts can result in disciplinary action up to and including termination.

2.4 Receipt Requirements

Coaches must provide the following information in order to be reimbursed for any business related air / rail, lodging, or car-rental expenditures:

- Air/Rail – original passenger receipt.
- Lodging – hotel folio or credit card receipt.
- Car Rental – credit card receipt or rental agency invoice.

Actual bills/receipts must be submitted whenever possible; photocopies will be acceptable only with a detailed explanation as to why the original is unavailable. Receipts must include the name of the vendor, location, date and dollar amount.

As defined in Section 2.9 of this policy, M&IE will be reimbursed on a destination specific per diem rate and as such, receipts are not required.

2.5 Business Use of Personal Automobiles

It is expected that whenever possible, the primary transportation vehicle used to commute to and from out-of-town tournaments, State Cup play, Region 1 and CCL events will be the Coaches personal automobile.

Mileage Reimbursement – Mileage is reimbursed at the rate established by the IRS (51.0 cents per mile for 2011). This mileage allowance is in lieu of actual expenses for gasoline, oil, repairs, tags, insurance, and depreciation. Actual expenses for those items will not be reimbursed when the Coach's personal vehicle is used for business travel to tournaments outside of the NCSL, ODSL, and WAGS areas. To be reimbursed for the use of a personal vehicle, Coaches must list on the expense report:

- Date and purpose of the trip
- Locations traveled to and from
- Starting and Ending Mileage

Personal Automobile Insurance - It is the personal responsibility of the Coach to carry adequate insurance coverage for their protection and for the protection of any passengers. The Club expects, but does not require, Coaches who regularly use their personal vehicle for Club business to maintain a minimum of \$100,000/\$300,000 bodily injury coverage and \$50,000 property damage coverage on their vehicles.

Mileage reimbursement for travel within the NCSL, ODSL, and WAGS Areas – Mileage will NOT be reimbursable for travel within the NCSL, ODSL, and WAGS areas.

2.6 Air/Rail Travel

Air travel reservations should be made in such a manner as to secure the lowest available fare.

When traveling by air/rail:

- Coaches are expected to use the lowest logical fare available.
- Coaches should consider Saturday night stays and stays exceeding 3 days
- Coaches are expected to reserve 30-day advance notice purchases.
- Coaches are expected to use non-direct flights when the savings are substantial.
- Coaches are expected to obtain Team Treasurer approval prior to booking any air/rail reservation.

Class of Service – All Air/ Rail travel must be in Coach Class. All Air/Rail Travel must be approved by the Team Treasurer prior to booking any air or rail reservation.

Upgrades for Air/Rail Travel - Upgrades for air travel are not reimbursable. If a Coach wishes to upgrade, it is done at the Coach's expense.

Cancellations – At all times should air/rail travel be discussed and agreed to by the Team so as to minimize any potential that a trip will be cancelled. When a trip is cancelled after the ticket has been issued, the Coach should work closely with the Team Treasurer and Team Manager to inquire about using the same ticket for future travel and to discuss alternate Tournament Participation.

Airport and Train Station Parking - When parking at an airport or train station is part of business travel, it is expected that Coaches will utilize Long Term parking lots.

2.7 Lodging

It is anticipated that tournaments, State Cup Play, Region 1 and CCL events outside of the NCSL, ODSL, and WAGS areas will involve overnight stays. Given the importance of timely arrival and departure from fields and registration facilities, it is expected that every effort will be made by Coaches and their Teams to stay at the same hotel location.

Class of Service – All lodging must be in a Standard Room Class.

Upgrades for Lodging Accommodations - Upgrades to Suites, “Club Level” Rooms, and the like, are not reimbursable. If a Coach wishes to upgrade, it is done at the Coach's expense.

Group Discounts - Hotel reservations should be made in such a manner as to secure the best available rate and should look to take advantage of any tournament discounts that may exist. When appropriate, the Team Treasurer, in consultation with the Coach, should compare tournament discounts to rates offered from the Hotel directly (online and other).

If there are material differences, the Coach and the Team Treasurer should collaboratively determine an appropriate course of action with the overall goal of minimizing expenses to be incurred by the Team Families.

Tournament Cancellations – In the event a Tournament is canceled, Coaches will be reimbursed for any hotel “no-show” fees charged. Every effort should be made by the Team’s Tournament Coordinator to take advantage of special arrangements made by the hosting Club (to avoid cancellation charges).

No-Show Charges - Coaches will be held responsible and will not be reimbursed for "no-show" charges unless there is sufficient proof that the billing is in error or circumstances were beyond the traveler’s control (as well as cancellation of the Tournament). Coaches should request and record the cancellation number in case of billing disputes. Coaches should note that cancellation deadlines are based on the local time of the property.

In-Room Movies – In room movies are not reimbursable.

2.8 Car Rentals

Coaches may rent a car at their destination when it is less expensive than other transportation modes such as taxis and airport shuttles. Whenever possible, every effort should be made to rideshare and carpool with Team Families and other Coaches.

Class of Service - ***Coaches must reserve a car in the compact or intermediate rental car category.***

Collision Insurance - Domestic travelers should always accept the collision insurance offered by rental agencies but should decline all other offered insurances. International travelers should accept all insurances offered. Should a rental car accident occur, Coaches should immediately contact the Car Rental Company, the Coach’s Auto Insurance Carrier, the local authorities (as required), the Director of Coaching, and the Team Manager.

Rental Car Gas - Whenever possible, the prepaid gas option should be declined. Gasoline for use in rental cars is reimbursable with proper documentation.

2.9 Meals and Incidental Expenses (M&IE)

It is the intention of this policy to establish a manner of travel that balances the need to assure that official travel is conducted in a responsible manner, afford Coaches the ability to dine when and where they see fit, as well as minimize administrative costs.

Comparable to employees of the United States Federal Government, Coach Expenses for breakfast, lunch, dinner, and incidentals (up to and including telecommunications expenses) will be reimbursed on a destination specific per diem rate, established by the United States General Services Administration (GSA), and updated annually.

Representative tables showing the breakdown of breakfast, lunch, and dinner components of the maximum daily reimbursement (per diem) rates for meals and incidental expenses while on travel can be reviewed by accessing the following url: <http://www.gsa.gov>. The M&IE rates differ by travel location. Coaches are responsible for viewing the per diem rate for their primary destination to determine which M&IE rates apply.

3.0 RESPONSIBILITY

The Coach is responsible for complying with this Travel Policy. The Team Treasurer is responsible for accurately reviewing expense reports for compliance. The Team Treasurer is responsible for signing and approving Coach expense reports. The Team Treasurer is responsible for submitting approved expense reports to the Club bookkeeper for payment. The Club will reimburse Coaches for all reasonable and necessary expenses while traveling on authorized Team business. Funds will be drawn from each Team's individual (Legacy Account). The Club and the Team assume no obligation to reimburse Coaches for expenses that are not in compliance with this policy. The Team Treasurer and Director of Coaching must approve any deviation from this policy.

4.0 ENFORCEMENT

Coaches who do not comply with this policy may be subject to the delay or withholding of reimbursement and/or disciplinary action.

5.0 APPROVAL

Adopted and Approved by the Arlington Travel Soccer Committee – 10/2009
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