



Proposed changes for 2016 CSC (Finance Motions 1-5 & 2-2)

Co-Dependents Anonymous Inc.

Expense Reimbursement Policy¹

Proposed Effective Date Oct, 2016

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¹ Policy accepted by CSC in 2012 (Motion 12030 7/11/2012).

² Amended at CSC 2015 by Motion 15085 7/16/2015

³ Amended at CSC 2015 by Motion 15085 7/16/2015

⁴ Amended at CSC 2013 by Motion 13025 7/10/2013

⁵ Amended at CSC 2015 by Motion 15085 7/16/2015

⁶ **Finance Motion 2-2(A) for 2016 CSC**

⁷ **Finance Motion 1-5 for 2016 CSC with effective date of 6/23/2016**

⁸ Amended at CSC 2013 by Motion 13024 7/10/2013

⁹ Amended at CSC 2015 by Motion 15085 7/16/2015

¹⁰ **Finance Motion 2-2(B) for 2016 CSC**

¹¹ Amended at CSC 2013 by Motion 13027 7/10/2013

¹² Amended at CSC 2013 by Motion 13026 7/10/2013

¹³ Amended at CSC 2015 by Motion 15085 7/16/2015

¹⁴ Replaced at CSC 2013 by Motion 13023 7/10/2013 with effective date of 7/1/2013

¹⁵ Replaced at CSC 2014 by Motion 14042 7/9/2014

¹⁶ Amended at CSC 2015 by Motion 15085 7/16/2015

¹⁷ **Finance Motion 2-2(C) for 2016 CSC**

Co-Dependents Anonymous

Expense Reimbursement Policy

1. Introduction:

Our travel policies, procedures & processes are in place to ensure the fair, consistent and transparent reimbursement of legitimate expenses incurred by members of Co-Dependents Anonymous (CoDA). All trips must be planned to accomplish CoDA business.

CoDA funds are derived from 7th Tradition donations and from royalties on the sale of our volunteer-written literature. It is the responsibility of each trusted servant to ensure that our funds are responsibly spent in the most cost-effective way.

This policy aims to cover most eventualities, but cannot be fully comprehensive. If your situation is not covered in this policy contact the CoDA Board (board@coda.org) and Finance Committee (finance@coda.org).

We appreciate that trusted servants give their time, skills and energies in service for CoDA; we want to reimburse your expenses in a timely manner. Our goal is to reimburse within 30 days of your submitting an Expense Reimbursement Request to ERR@CoDA.org.

Sometimes trusted servants serve CoDA at more than one level, the most common example is a chair of a CoDA, Inc. committee who also serves as a delegate for a Voting Entity (VE). When this happens, CoDA, Inc. will be the secondary payer and will cover up to 50% of the trusted servant's expenses after the other entity has supported the trusted servant's expenses.

2. Travel:

Committee and board travel is budgeted for and approved by the CSC. In the rare circumstance where additional travel expenses are needed, they must be approved by the CoDA Board (board@coda.org) and Finance Committee (finance@coda.org) before expenses are incurred.

Chairs are responsible for fully understanding the expense reimbursement policy and expense reimbursement approval procedure, for planning their committee meetings and for submitting the Meeting Information Sheet (MIS) twice, once "Pre" for processing advances, and again "Post" for final information to process Expense Reimbursement Requests. See Appendix C for Responsibilities of Chairs.

Members are responsible for organizing and paying for their own lodging and transportation as well as timely submission of their expense reimbursement requests. Members cannot be reimbursed for another member's expenses. See Expense Reimbursement Procedure.

Special provision in terms of extra nights lodging and per diem has been approved by the Board for members who travel across 4 times zones or more.

3. Reimbursable expenses

CoDA business events for which some members may incur reimbursable expenses include:

- CoDA Service Conference
- Committee & Board Face to Face (F2F) meetings (These meetings cannot be held on the same days as the CSC.)
- CoDA Convention (Some expenses for members who are the main speakers with the prior agreement of the Events Committee may be reimbursable.)

3.a. Transportation

Airlines: Tickets should be purchased in advance. All air travel must be economy or coach class. Special, low-cost rates should be used when possible. The use of frequent flier miles will not be reimbursed. Where a trusted servant adds some private travel to his/her service trip, he/she should submit a quote for travel to and from the meeting as well as the receipt for the actual travel. He/She will be reimbursed the lower amount.

Example: A trusted servant from San Francisco (SFO) travels to Orlando for a face to face (f2f). Instead of flying directly back to SFO, she makes a side trip to Miami, then flies home from Miami. At the time she books her flight from SFO to Orlando to Miami to SFO, she also obtains a quote for a round trip flight from SFO to Orlando and back. That round trip flight is less expensive than her actual flight, so she claims that amount for her airfare on the Expense Reimbursement Request (ERR). She includes with her ERR the actual airfare receipt as well as the quote for the round trip flight from home to f2f location. If her actual flight had been less expensive than the round trip estimate, she would claim the actual cost. In either situation, she is only entitled to reimbursement for the less expensive flight.

Trains & Buses: Travel by train and bus should be by coach and cannot exceed the lowest cost of the most reasonable form of other public transportation such as air.

Private Automobile: CoDA business use of a privately owned automobile is reimbursed at the CSC approved rate per mile (see Appendix A). The mileage reimbursement rate covers all automobile related expenses including insurance.

Reimbursement for the total cost to drive to and from a meeting may not exceed the cost of an economy airfare plus related ground travel related to flying that is normally covered by this policy. It is the trusted servant's responsibility to submit a quote for air travel for the meeting to determine the airfare. Per Diem is reimbursable only for the amount of time it would have taken to fly.

Automobile Rental: Preapproval by the CoDA Board is required before contracting for a rental car. Supply the purpose of travel, start and finish dates, destinations and estimated mileage when applying for rental car authorization. Only compact or intermediate automobiles may be rented. Gas used in the rental car is a reimbursable expense, with receipts.

Shuttle Bus, Courtesy Cars, Taxis and Parking: Use shuttle bus and courtesy cars to and from airports and hotels. Where taxis are necessary, members are encouraged to share taxis whenever possible. If a private automobile is used for travel to and from the airport, round trip mileage can be reimbursed at the current mileage rate. If a trusted servant uses his/her car to transport himself/herself and/or other trusted servants to dinner, transportation centers, etc. as part of CoDA service, his/her mileage can be reimbursed at the current mileage rate.

3.b. Lodging

Lodging should be of a reasonable, not luxurious, standard, generally 2-3 stars. See Appendix A for further information.

When making hotel reservations to attend attending a CoDA Service Conference, you must request the Conference's special lodging rate. If an individual chooses to stay elsewhere, reimbursement is made at an amount no higher than the rate negotiated by CoDA; no reimbursement is provided for transport between the alternate location and the CSC.

3.c. Per Diem Allowance

CoDA members on business are given a per diem allowance for meals and incidentals. This allowance is based on IRS approved per Diem rates (see Appendix A.) Per Diem will be paid in full on all days except the travel days, which will be paid at 75% unless travel began before 7:30am in trusted servant's time zone on day of departure or completed after 6pm in trusted servant's time zone on day of return in which case the full amount will be paid.

In the event that a trusted servant attends a face to face/CSC and does not have to travel, he/she is allowed a per diem at the standard rate.

3.d. Other

Business telephone expenses are reimbursable only when no free alternative is available

4. Non-Reimbursable expenses (see Appendix B)

5. Travel Advance

Members may apply for an advance of up to 100% of verified paid expenses plus 80% of estimated out-of-pocket expenses by using the Travel Advance Request (TAR) form. The

minimum amount of an advance is \$200. **Members receiving Travel Reimbursement Opportunities (TRO) will be able to apply for a Travel Advance up to 80% of the award.**

The Advance claim can be made no more than 90 days before departure for international travel and 60 days prior to the departure for US travel.

However, if there is a significant price advantage by purchasing further in advance for travel outside the US, the member seeking reimbursement may submit details to the Treasurer and Finance Chair for an exception.

Advances must be refunded to CoDA immediately when a trip is cancelled or postponed. No advances will be made if a member has an outstanding advance.

6. Receipts

All items claimed on the form must be substantiated with a detailed receipt, except for meals, mileage, and general receipts each of \$30 or less. Receipts for \$30 or less are appreciated for record keeping purposes. A detailed list that includes amount paid, amount claimed if different, to whom paid, reason for expense, and date of expense is necessary for all expenses of \$30 or less that are not accompanied by a receipt.

In cases where receipts have been lost, attach a signed statement to the ERR, explaining the missing receipt. Attach a copy of the credit card statement and any other available proof of purchase. If reasonable, the substituted documentation may be accepted as a receipt.

7. Timeliness

Our goal is to reimburse within 30 days of receipt of a correct Expense Reimbursement Request (ERR). Any errors in information submitted or procedure will cause a delay. **When there are questions about an expense, the finance liaison will contact the submitter to get clarification. If the submitter doesn't respond within 10 days after a 2nd request (2nd request approximately 1 week after 1st request), expense in question will be voided and reimbursed as supported by existing documentation.**

ERRs submitted more than 60 days after the end of the event that necessitated the expense will be reimbursed but will be considered income to the person receiving the reimbursement and a 1099 will be sent documenting the income.

Timely submission of Expense Reimbursement Requests (ERRs) is important. If trusted Servants fail to submit an ERR within 120 days of the meeting or expense, CoDA will consider the expenses as an in-kind 7th tradition donation and will have no further responsibility to reimburse the trusted servant for their expenses. When a trusted servant splits their expenses between two CoDA entities, they are asked to submit all receipts to both entities at the same

time. The trusted servant is then asked to adjust his/her Expense Reimbursement Request within 120 days of original submission indicating the amount received from the other entity.

8. Policy Exceptions

A policy cannot foresee every possibility and/or expense. A CoDA member who wants to file for an exception needs to submit relevant documentation first to the Finance Committee. If the Finance Committee approves the exception, it will be forwarded to the CoDA Board for approval. A written decision from the CoDA Board and/or Finance committee will be issued. The decision can be appealed to the CoDA Board.

Expense Reimbursement Policy

Appendix A

CoDA's Per Diem and Mileage rates will be equal to the government approved rate as found on US government website(s). The Finance Committee will have these rates posted as early as possible in the first quarter of the year to be in effect for the calendar year.

CoDA's Per Diem rate for face to face will be at the lowest Standard Continental United States rate for meals and incidental expenses as found at www.gsa.gov/mie or similar U. S. General Services Administration site.

CoDA's Per Diem rate for CSC will be the city location Standard Continental United States rate for meals and incidental expenses as found at www.gsa.gov/mie or similar U. S. General Services Administration site.

CoDA's Mileage rate will equal the Standard Mileage Rates for the year as posted on the IRS website for business miles driven.

Per Diem will be paid in full on all days except the travel days, which will be paid at 75% unless travel began before 7:30am on day of departure, or completed after 6pm on day of return, in which case the full amount will be paid.

The actual currency conversion rate should be used in submitting Expense Reimbursement Requests (ERRs) when there is documentation available to support it. Otherwise, CoDA will use the currency exchange rate from the date of the submission of the ERR.

All trustees and chairs must register for the Service Conference, even though registration fees are waived for Board members and standing Committee Chairs.

(This Appendix was approved to start 7/1/2013 by 2013 CSC on 7/10/2013, motion 13023)

What is not reimbursable

This list can never be fully comprehensive. If in doubt, please check with the Finance committee or your board liaison before incurring the expense.

1. Expenses incurred in attending the annual Convention. The Convention is a personal recovery event, and not an extension of the Conference.
2. Any extra costs in terms of airfare or other transport where a vacation is added before or after a business event. A statement giving comparison details of costs of extended flight dates should be provided
3. Reimbursement of the cost of a comparable ticket, if you choose to use your frequent flyer benefits..
4. The cost of travel for spouses, family members or friends
5. Costs incurred for personal reasons or in extending a trip for personal reasons
6. Parking fines or fees for traffic violations
7. Damage to personal vehicles
8. Lost or stolen articles
9. Travel Insurance
10. Medical and/or personal accident insurance (May be approved for foreign nationals travelling to US on CoDA business, whose coverage doesn't cover US emergency medical costs.)
11. Visas, passport charges
12. Air-Phone Usage
13. Personal phone calls
14. ATM or bank charges
15. Credit card costs, including finance charges and usage fees
16. Alcoholic beverages
17. Room service charges
18. Entertainment (e.g. movies, video games, concerts)
19. Laundry, dry cleaning services, valet services

Expense Reimbursement Policy

Appendix C

Responsibilities of Chairs Regarding Finances

Committee chairs will review and understand CoDA's Expense Reimbursement Policies (ERP) and Expense Reimbursement Approval Procedures (ERAP).

Committee chairs are responsible to ensure that expenses fall within their committee budget.

Committee Chairs are responsible to submit to ERR@coda.org a list of expected attendees to your face to face meeting (F2F), dates, and locations as soon as a F2F is planned. The Meeting Information Sheet (MIS) should be used for this purpose. **If the entire committee cannot attend a committee face to face (f2f) (because of lack of funds in budget or limited scope of f2f), then those who are to attend are to be determined by a group conscience of the committee or as outlined in the committee's Policy & Procedures manual.**

Chairs are responsible to approve Advance forms by submitting the pre-meeting MIS. Forms are to be submitted to ERR@coda.org and payment will be made in accordance with CoDA ERP. If a chair submits an Advance form, it will be approved by the board liaisons as outlined in the Chart of Approvers in the Expense Reimbursement Approval Procedure.

Upon completion of a F2F, the committee chairs are responsible for submitting 1) an agenda for the F2F meeting to: a) document the purpose of the meeting and b) clearly shows dates and daily beginning & ending times of the meeting(s), 2) a list of those who actually attended, 3) a housing list so it is clear who shared hotel rooms and for how many nights, and 4) any unusual expenses or situations that need special attention in relation to reimbursements of expenses. Chairs will use the post-meeting MIS to document this information.

Chairs are responsible for approving ERRs following the ERAP which is outlined here:

- Trusted servants on committees fill in an ERR, and send it with all receipts to ERR@coda.org, from their own email account (that acts as their electronic signature.) Optionally, they can print the form and scan signed form to submit with receipts.
- Bookkeeper verifies ERRs for math, proper support documentation, and compliance with CoDA ERP. Bookkeeper then sends ERR to the approvers according to the chart in the ERAP. Chair's submission of the MIS will serve as their approval of ERRs for committee members if all of the expenses on the ERR are supported by the MIS.
 - If receipts or other information is missing, it is the responsibility of the finance liaison to request the needed documentation.
- Upon approval by the approver(s), the bookkeeper forwards the ERR to the treasurer to process reimbursement for the expenses claimed on the ERR.

Committee chairs should use the following guidelines when planning committees meetings or conference calls:

- Location
 - Plan a meeting in a city where one or more of the members live, to save at least one airfare.
 - Hold the meeting in a city where members can get direct flights.
 - Plan ahead so members can watch for good airfares. Often, it is difficult to get reasonably priced airfares around holidays and school vacations.
- Hotel
 - People should always share rooms unless the number and/or gender of attendees makes that impossible.
 - Plan to spend approx. \$100-120 per room (maybe less in a low-cost area or a little more in a high-cost area.)
 - Book a hotel that includes breakfast, provides free Internet service, and has a free shuttle to and from the airport, if possible.
 - If you need a room in which to work try to find a hotel that can provide a free or very low cost meeting room.
- Conference Calls
 - Face to Face meetings should only be scheduled when there is work that cannot be done effectively via teleconference or email. For free service, search for “free conference calls” on the Internet, or ask the Finance Committee (finance@coda.org)
- Bring ERRs with you to distribute to meeting attendees and review the Expense Reimbursement Policy (ERP) and Expense Reimbursement Approval Procedure (ERAP) with your committee during your meeting.