



# Co-Dependents Anonymous, Inc. Expense Reimbursement & IRS Accountability Plan

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## Acronyms

Acronym	Stands for:
CoDA	Co-Dependents Anonymous, Inc. or CoDA, Inc.
CSC	CoDA Service Conference
ERP	Expense Reimbursement Policy (This document)
ERR	Expense Reimbursement Request online form
F2F	Face to Face Meeting
FMAF	Financial Meeting Application Form
ICC	International CoDA Convention
IRS	United States Internal Revenue Service
USD	United States Dollars
VE	Voting Entity
VEL	Voting Entity Liaison

## 1. General Policy

This policy establishes how Co-Dependents Anonymous, Inc. [CoDA] will reimburse World Service Volunteers (also referred to as trusted servants) for travel and other expenses incurred conducting CoDA service. The purpose of this policy is to ensure that such expenditures comply with IRS Regulations specific to US tax-exempt organizations, which expenses are appropriate, that adequate cost control measures are in place, and that reimbursement for authorized expenses is made in a timely manner. Trusted servants will not be paid salary or compensated in any way for services rendered, because it is inappropriate for CoDA to intentionally provide taxable income to our trusted servants who are volunteers. As a not-for-profit tax-exempt organization whose funds are derived from 7<sup>th</sup> Tradition donations and from royalties on the sale of member-written literature, CoDA has a stewardship obligation to use funds prudently. Moreover, IRS regulations impose strict requirements on the use of tax-exempt funds in reimbursing volunteers for service travel and other expenses. Regardless of whether CoDA funds are used to reimburse out-of-pocket expenses or whether these expenses are paid directly by CoDA through use of a CoDA credit or debit card, all reimbursements must meet IRS Accountable Plan rules for not-for profit organizations.

All CoDA trusted servants must use resources wisely and in the fullest support of CoDA's mission of education and recovery, as guided and inspired by the Twelve Steps, and in keeping with the Twelve Traditions and the Twelve Service Concepts. It is the policy of CoDA to reimburse only reasonable and necessary expenses actually incurred by trusted servants. Only the most prudent means of travel will be reimbursed. When incurring reimbursable expenses, CoDA expects trusted servants to:

- a. Exercise discretion and prudent judgment with respect to arranging approved travel.
- b. Be cost conscious and spend CoDA funds as carefully and judiciously as the individual would spend his or her own funds.
- c. Seek prior approval from Board or Finance Committee for expense items other than approved travel to and from the annual CoDA Service Conference [CSC], approved travel to and from Face-to-Face [F2F] Committee meetings, or items approved in the committee's annual budget passed by CSC.
- d. Consult in advance with the applicable CoDA Finance Liaison or Committee Chair if uncertain that expenses will be reimbursed. Failure to obtain prior approval may result in denial of reimbursement.
- e. Report expenses accurately and in a timely manner, including required documentation, by completing and submitting an Expense Reimbursement Request [ERR] within 60 days of the expense. All reimbursements require receipts.
- f. Allowances for special cases and unforeseen situations can be requested for any of these policies, as no policy is one-size-fits-all. A committee chair initiates such a request by sending it to the Finance Committee. Next, Finance sends their recommendation, along with the request itself, to the Board (who acts for the CSC when not in session) for the final decision. (The process may take 2 – 8 weeks.)

## 2. CoDA Events Supporting Reimbursable Travel Expenses

CoDA service events for which World Service Volunteers may incur reimbursable expenses include:

- a. **CoDA Service Conference [CSC]** – CoDA Board, Committee Chairs, Delegate Grants (formerly Travel Reimbursement Opportunities [TROs]), Voting Entity Liaison (VEL), Events committee members, & facilitator are eligible,
- b. **Chairs Forum** – CoDA Board and Committee Chairs are eligible,
- c. **Face-to-Face (F2F) Meetings** – CoDA Board, Committee Chairs & Committee Members are eligible (generally no more than 3 days),
- d. **International CoDA Convention [ICC]** – Events Committee members are eligible,
- e. **Site visit** – Up to two Events Committee members are eligible for one site visit per conference plan.
- f. **Travel days** – If travel cannot be reasonably completed on the first day or last day of service, a Travel day prior to service is allowed and a travel day following service is allowed unless travel is required before 7am (then 2 days allowed). (See example B-2. in Appendix B.)
- g. **Rest days** - A rest day following a travel day is allowed for travel completing after 10pm or travel time is greater than 10 hours and/or crosses more than 4 time zones.

## 3. Who Qualifies for Reimbursable Travel Expenses?

For the purposes of this policy a "traveler" is defined as "a volunteer" or trusted servant who is being reimbursed by CoDA for business related travel expenses.

**New Chair or Committee Member** - A chair or other traveler must have been in their position for at least 3 months before travel, in order to be eligible for reimbursement. Exceptions can be applied for (see section 10.c.)

- a. **Board Members** – Attending the CSC, the Chairs Forum, and F2F Meetings.
- b. **Committee Chairs** – Attending the CSC, the Chairs Forum, and F2F Meetings.
- c. **Committee Members** – Attending F2F Meetings. At their own expense, Committee Members can attend the CSC only if the F2F is immediately before or after the CSC (as education days).
- d. **Events Committee Members** – Up to (9) Events Committee Member travel plus the ICC, plus workday(s) prior to the CSC, CSC and ICC. Site visits (one day on site is allowed – for air fare to be covered, no pre or post days are allowed for site visits in keeping within the IRS Guidelines).
- e. **Delegates** – Only if previously approved for a Delegate Grant.
- f. **Facilitator** – While facilitating the CSC.
- g. **Voting Entity Liaison (VEL)** – Attending the CSC.
- h. **Multiple Roles** – See discussion on multiple roles in section 10.A.

- i. **Locals serving in one of the roles above** – Attending CSC or F2F meetings for up to five calendar nights per calendar quarter. For the sixth and subsequent nights of longer events, locals will stay at home, but will still be reimbursed for meals with other event participants.

#### 4. What Does NOT Qualify for Reimbursable Travel Expenses?

- a. **Delegate Attendance to the CSC** – Delegates to the CSC are expected to receive reimbursement directly from their voting entity. Delegate Grants will be paid to the Voting Entity (VE) who will reimburse their delegate.
- b. **Non-Service Education Days** – If a committee member comes to a F2F prior to CSC and they elect to stay at CSC/ICC for educational and observing the business meeting, they will not be reimbursed for their expenses during the educational days or personal days. Committee chairs or Board members may stay for ICC for educational purposes at their own expense.
- c. **Non-Service Personal Days** – Limited to the number of service days of the event itself. Airfare and service day re-imbursement will not be affected. Personal days may be taken before or after the event. Expenses on non-service days will not be reimbursed.
- d. **Non-Service days for medical, self-care, etc.** - Limited to one day after an extended travel day, and prior to the first day of service. Airfare and service day re-imbursement will not be affected. (See example B-1. in Appendix B.)

#### **Note - IRS Requirements and Non-Service Days**

"Travelers" may add personal days to the beginning or end of the CoDA business travel. According to the IRS, the number of personal days needs to be reasonable, since the IRS expects the primary purpose of the travel to be business. In the case of an audit in which the IRS finds the personal days to be "substantial," it is the volunteer's sole responsibility to deal with the outcome; e.g. income tax due for reimbursed air fare deemed as income. Examples in the tax code do not give an exact number of days, only the word "substantial." Therefore, CoDA can only surmise that if personal days are equal to or less than the business days, the volunteer's reimbursement is within the IRS guidelines. CoDA recommends that all "Travelers" make sure their personal days do not exceed the business days. CoDA leaves that responsibility to the "Traveler." All expenses occurred on personal days will not be reimbursed. Because of the educational benefit to CoDA, CoDA will not consider days spent at CSC or ICC at a volunteer's expense as personal days or service days. If traveler abuses this policy, their airfare will be disallowed. This travel reimbursement policy is based on this document: <https://www.law.cornell.edu/cfr/text/26/1.162-2>.

#### 5. Types of Travel Expenses

- a. **Air Transportation**
  - i. **Air Travel - General**

1. Airfares are significant discretionary costs. Therefore, CoDA Board members, committee chairs and committee members are responsible for exercising prudent judgment in deciding when to travel, in booking in advance, and in selecting fares and routes. A CoDA approved Travel Agent is available for use to book flights and hotels at no out of pockets costs to the trusted servant. Contact your Finance Liaison for more information.
2. **Locations** - If air travel is the most prudent and practical means to travel to an approved CoDA service event, the trusted servant will be reimbursed for the purchase of round-trip airfare between an airport near the individual's office or home and an airport near the destination.
3. **Advance Purchase** - CoDA encourages making airline travel arrangements between 60 days and 30 days in advance when possible, to take advantage of discounted fares. All air travel must be economy or coach class. Ticket fares are subject to online comparison with comparable economy fares purchased 30 days in advance, and reimbursement may be adjusted accordingly.
4. **Airline & Flight Scheduling** - When possible, travelers are encouraged to choose airlines and flight schedules that allow CoDA to reimburse the lowest possible airfare while appropriately accommodating the traveler's work schedule, convenience and safety.
5. **Frequent Flyer Programs** - Trusted servants traveling on behalf of CoDA may accept and retain frequent flyer miles but may not deliberately patronize a specific airline to accumulate frequent flyer miles if less expensive comparable tickets are available on another airline.
6. **Baggage and Parking** - If there are bag check fees, CoDA will reimburse for the first bag only. CoDA will not reimburse for overweight luggage charges. If airport parking is required, long-term parking or remote lots should normally be used for travel exceeding 24 hours.

## ii. Air Travel – Exclusions

1. Items not reimbursable include the use of frequent flyer miles or credit card point rewards, upgrades to business/first class, early boarding fees, travel insurance, fees for extra leg room, choice seats, or avoidable change fees.

## iii. Air Travel - Deviations

1. **Travel to/from CoDA event to/from another destination (not home)** - Only the cost of a round trip to the event from the home airport or travel depot will be reimbursable. Travelers traveling to/from a city other than home, or adding additional trip legs, will have to submit copies of the travel quote for a round-trip to the event from their home printed on the same day as the flights are purchased. Reimbursement will be for the lesser of the two fares.
2. **Additional days before/after an event** - Additional reimbursable days per committee member can be requested if justified by providing written

verification of the work to be performed by that committee member on the extra days requested, which is to be submitted with the FMAF.

## b. Ground Transportation<sup>1</sup>

i. **Trains and 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. Travelers will have to submit copies of the travel quote for a round-trip airfare to the event printed on the same day as the alternate tickets are purchased. Reimbursement will be for the lessor of the two fares.

### ii. Automobile Travel

1. **Personal Vehicle** - CoDA service use of a privately-owned automobile is reimbursed at the IRS allowed mileage rate for charitable organizations. The current rate is 14 cents per mile (\$0.14).
2. **Local Use** - Trusted servants may use their personal car for travel to and from the airport, to and from a local service meeting, for service-related purposes, or to transport himself/herself and other trusted servants to dinner, transportation centers, etc., as part of CoDA service. In each such case parking and toll expenses, including parking at a local service meeting venue, are reimbursable. Airport, train and bus station parking while traveling will be reimbursed at the economy/long-term parking lot rate.
3. **Long Distance** - The use of personal vehicles for traveling long distances is allowed, but generally discouraged as inconvenient. When there is a convenient choice between traveling by car or by plane (based on plane schedules and proximity of airports), CoDA will reimburse the most convenient travel method. Lodging and meals during travel by personal vehicle are reimbursable only for the amount of time it would have taken to fly.
4. **Automobile Rental** - Preapproval by the CoDA Finance Committee and Board is required before contracting for a rental car with the expectation to be reimbursed. Supply the purpose of rental, travel start and finish dates, destinations, and estimated mileage when applying for rental car authorization. Only the most economical vehicle may be rented. Gas used in the approved rental car is a reimbursable expense, with receipts.

iii. **Other Ground Transportation** - Bus, cab, rail, shuttle, courtesy car and ride share service costs for transportation to and from an airport/train/bus station or hotel will be reimbursed. Effort should be made to use the most inexpensive

<sup>1</sup> **Note:** IRS Requirements in scheduling travel arrival and departure dates to comply with CoDA trusted servants' required service days applies to all methods of transportation. See "Air Transportation" section of this Policy.

mode of transportation that is suitable under the circumstances. If it is less expensive to drive to/from the home airport and pay airport parking than to take a cab or shuttle, then mileage and parking will be reimbursed.

## c. Lodging

### i. General

1. CoDA reimburses the trusted servant while they are performing services consistent with the purposes of CoDA. Lodging should be of a reasonable, not luxurious standard, generally 2-3 stars. Reimbursement for lodging is for double occupancy. (See below for further information.) The detailed hotel folio must accompany the Expense Reimbursement Request. CoDA does not reimburse for a companion who is not providing service to CoDA. See footnote 2.
2. Lodging is authorized for the number of nights as required to accommodate start and finish times of the meeting/CoDA service. (i.e. This includes the night prior to the beginning of a service event through the night the service event concludes, when reasonable travel times back home cannot be arranged without an additional night's stay).
3. Local trusted Servants who live within 30 minutes in normal traffic commuting time of a meeting venue are ~~not~~ eligible for reimbursement for up to 5 nights of lodging per calendar quarter. See Reference [1].
4. For travelers coming to a CoDA service event, generally CoDA will cover up to 3 nights (for a 2-day meeting), up to 4 nights (for a 2 ½ to 3-day meeting) and up to 5 nights (for a 4-day meeting).
5. For travelers who have travelled more than 10 hours in a given day or cross 4 or more time zones, an additional "rest day" is available if required. (See example B.1. in Appendix B.)

### ii. CoDA Service Conference (CSC)

1. **Eligibility** - Authorized for CoDA Board Trustees, Committee Chairs, Voting Entity Liaison, Facilitator, & Events Committee
2. **Room Sharing** - Reimbursement for lodging at CSC is based on the trusted servant sharing a room with one other trusted servant. Room-sharing options are made available on the CoDA website in advance of CSC. If the trusted servant chooses to room alone, he/she is responsible to pay the difference between the actual cost and half of the negotiated rate of a shared room. In the case of CSC there is no "odd person out" (see CoDA Face-to-Face Meetings) rule applied, due to the availability of room sharing, except possibly the first or last day of service when a roommate leaves/arrives a day earlier.
3. **Using Negotiated Rate** - When making hotel reservations to attend a CoDA Service Conference, the Conference's negotiated room rate must be requested. If an individual chooses to stay elsewhere, reimbursement is made at an amount no higher than the rate negotiated by CoDA and is

subject to the same room-sharing requirements/proportional payment for rooming alone as stated above. No reimbursement is provided for transport between the alternate location and the CSC venue.

### iii. CoDA Face-to-Face (F2F) Meetings

1. **Eligibility** - CoDA Board, Committee Chairs & Committee Members are eligible for reimbursement.
2. **Inequal Gender Composition** - Reimbursement for lodging at F2Fs follows the same guidelines as set forth above. However, in situations where unequal gender composition of the meeting attendees makes room-sharing impossible for one or two individuals (“odd person out”), CoDA will reimburse the lodging for the “odd person out” at 100%. Note: CoDA will not reimburse the lodging of an individual who chooses to room alone if that choice creates an “odd person out” situation. (See example B.4. in Appendix B.)

### d. Meals

- i. **Per Diem Rate** - When service travel requires an overnight stay, CoDA reimburses trusted servants for reasonable and actual cost of meals (including gratuities but not alcohol) subject to a maximum meal allowance based on IRS approved Per Diem rates. These allowance rates are adjusted yearly as average prices rise and fall, but current rates applicable to Face-to-Face (F2F) meetings and the CoDA Service Conference (CSC) are made available on the CoDA Expense Reimbursement Request (ERR) online form and the CoDA Finance Committee web page. CoDA’s meal allowance for F2Fs will equal the lowest Standard Continental United States Per Diem rate for meals and incidental expenses as found at <http://www.gsa.gov/mie> or similar U. S. General Services Administration site. For CSC, the meal allowance will be based on the city location’s per diem.
- ii. **Receipts Required** - Itemized receipts (listing food items ordered) are required to substantiate meal expenses. Receipts with only credit card info, or copies of credit card receipts without detail of what was ordered are not sufficient for reimbursement. (Because alcohol is not reimbursable, when submitting your receipts with alcohol on it, the trusted servant is expected to discount the total amount by the cost of the alcohol, the tax on the alcohol and the tip on the alcohol. If this is not done, the entire tax and tip will not be reimbursed for that receipt.)
- iii. **CoDA Credit Card** - If a CoDA credit card is used to pay for meals where two or more CoDA members dine together, each trusted servant must obtain an individual itemized receipt. All such receipts collectively apply to his/her daily maximum meal allowance and must be provided to CoDA to substantiate actual costs. This is an IRS requirement.
- iv. **In-Town Meals** – Local trusted servants who live within 30 minutes commuting in normal traffic of a meeting venue generally are not eligible for reimbursement

for meals; the IRS considers such meals a personal living expense. However when a local trusted servant is staying overnight to serve CoDA, their meals are covered like a traveler. (See section 3.i.)

- v. **Alcohol** - Stand-alone bar tabs are not reimbursable.

#### e. **Bank Fees and Related Taxes**

- i. The bank fee expenses for transferring reimbursements to international travelers will be borne by CoDA ; however, the expenses need to be included within the reimbursement transaction. These expenses need to be documented.
- ii. Tax related expenses need to be reviewed with your Finance Committee liaison prior to incurring the expense for reimbursement.

### 6. **Policy for Prepaid Expenses & CoDA Credit Card Use**

- a. **Prepaid Travel Expenses** - CoDA members may apply for reimbursement of prepaid expenses by using the Expense Reimbursement Request (ERR) form. The form for submission of an ERR is found on the Finance committee web page: <http://coda.org/index.cfm/service-info/finance-unlocked/>. The reimbursement claim can be made within 60 days of the date of purchase. Any prepaid expenses, including when a trip is canceled or postponed, must be refunded to CoDA within 90 days of the date of reimbursement.
- b. **CoDA Credit Card Use** - The credit card use policy is a separate policy from the Expense Reimbursement Policy and when completed will be found on the finance page of the CoDA website. (This section is a part of that policy as it relates to reimbursable expenses.)
  - i. **Hotel** - can be used to reserve and pay for rooms, but individuals must provide a detailed receipt with their ERR and indicate that the CoDA card paid for it.
  - ii. **Meals** – Corporate credit card may be used for business meals and receipts must be turned into the bookkeeper. It may be used when it is in the best interest of CoDA to eat while doing service. Credit card is not to be used for meals outside of service meetings, or at a restaurant where individual receipts can be provided.
  - iii. **Alcohol** – Alcohol is not to be charged to the CoDA Credit Card.

### 7. **Expense Reimbursement Procedure**

CoDA Policy of “Accounting” for Expenses Through Use of ERR Form - The IRS requires that expenses incurred for CoDA service purposes be “Accounted for” to CoDA by the reimbursed members. Expense Reimbursement Request (ERR) forms (Travel and Non-Travel) have been created for CoDA members to identify, substantiate and “Account for” necessary and allowable service expenses. Current ERR forms, along with other CoDA Finance forms and policies are available at the CoDA website. The online Finance menu with links to the specific form(s) required is available at <http://coda.org/index.cfm/service-info/finance-unlocked/>. All requests for reimbursement must be filed within 60 days of occurrence in order to be reimbursed (according to IRS guidelines for an accountable plan.)

- a. **Step 1 (Preview the ERR online form)** - All trusted servants who qualify for reimbursement make their request by filling in the online ERR form and attaching electronic receipts. We suggest that you read through the form before you start to fill it in as you CANNOT save the form and finish it later. Contact the Finance Committee [finance@codas.org](mailto:finance@codas.org) if you have problems or questions.
- b. **Step 2 (Gather Receipts)** - All Travel & Non-Travel expenses incurred by trusted servants must be entered on the applicable ERR form and submitted to CoDA along with detailed substantiating receipts.
  - i. This requirement applies regardless of how the CoDA expense was originally paid:
    1. Directly by CoDA through use of a CoDA credit or debit card; or
    2. From a prepaid expense reimbursement; or
    3. By the trusted servant from his/her personal funds.
  - ii. Valid documentation includes the following: itemized receipts or itemized bills. (Links to receipts are not acceptable.) Please provide screen shots, legible photos, or other kinds of copies of the documents. All expenses must be submitted in USD. If expenses are in different currencies, please convert each non-USD expense into USD, based on the conversion rate of the transaction date, through use of an historical online currency converter such as <https://www.xe.com/currencytables/>. Trusted servants who do not have valid documentation may contact the Finance Committee for approval of alternate documentation, which will delay the reimbursement process.
  - iii. Specific travel information required on submitted Receipts:
    1. **Airfare Requirements**
      - a. Airline receipts must show traveler name(s), airline, date of purchase, itinerary date(s) and times(s), base fare, currency of fare if other than USD, taxes and fees, any extras purchased such as insurance, baggage fees, seat or class upgrades, etc.
      - b. Boarding passes are required and are not sufficient by themselves. If you have submitted a request to be paid for your receipted airline ticket prior to travel, you will be required to submit your boarding passes upon event completion either with your original ERR tracking number at [err@codas.org](mailto:err@codas.org) (if no other reimbursement is being submitted) or with your final ERR.
    2. **Lodging** - Please submit original or copy of the hotel folio showing name(s) of all occupants, dates of lodging and all amounts charged, taxes, etc. Many hotels can email you a receipt. For prepaid hotel rooms, the prepaid receipt showing payment and date of payment is required. Whether the receipt is prepaid or not, an ERR requesting reimbursement must be filed within 60 days of the date on the receipt.
    3. **Meals** - Trusted servant must obtain an individual itemized receipt for meals. All such receipts collectively apply to his/her daily maximum meal

allowance and must be provided to CoDA to substantiate actual costs. Receipts are an IRS requirement. When submitting your receipts with alcohol on it, the trusted servant is expected to prorate the tax and tip on the alcohol and claim the corrected amount or all the tip and tax on that receipt will be removed from the reimbursement.

4. **Mileage** - Total miles driven for service travel must be entered on the ERR form. Please include map(s) showing driving distance, or daily log with beginning and ending odometer readings and service nature of trip(s) by date (for example picking up at airport, transporting for dinner or other places involving the CoDA event.) Note - Entries in a daily log must include the following. Each trip's beginning and ending mileage, date, and purpose of miles for that trip. If a vehicle is used exclusively for a CoDA event for an entire day, then date, purpose, and beginning and ending mileage for that day is an acceptable entry.
  5. **Parking** - Receipts(s) showing arrival/departure dates and amount paid. Long term parking is to be used and reimbursement may be reduced to long term parking rates. If Long term parking is not available at the time of travel, a statement to that effect is necessary. If personal and/or educational days are covered by the parking, the parking is to be prorated for the service and travel days divided by the total days.
  6. **Misc. Travel Expenses** - Allowed expenses include baggage fees (limit one bag each way) and ground/local transportation expenses and tolls. Personal vehicle mileage is covered under the mileage section. Receipts showing date(s), vendor(s), nature of the expense(s) and amounts paid during a CoDA service event are required. (Photos of fare tickets are acceptable.)
  7. **Travel Deviations** – Where alternative travel arrangements can be made to lower the total cost of travel, the trusted servant is required to provide screen shots of the direct travel plans as well as screen shots of the alternative travel plans on the day of booking. If your screen shots do not have a time/date stamp, please email it immediately to your finance liaison to document the time/date of the booking.
- iv. Whether or not additional funds need to be reimbursed, the trusted servant must submit boarding passes and all receipts for any prepaid expenses after the event as confirmation of travel. Such documentation may be submitted to [ERR@coda.org](mailto:ERR@coda.org) referencing the original ERR's tracking number; or the trusted servant may submit it with a new ERR if requesting reimbursement for additional expenses.
  - v. If needed, requests for receipts and additional information will come from the committee's finance liaison or the Finance Fellowship Service Worker.

- c. **Step 3 (Follow ERR link and fill in ERR form)** - Find the link on the unlocked Finance page of the CoDA website <https://coda.org/service-info/finance-unlocked/>. At the bottom of the form, is a submit button. You should receive an automatic form email announcing receipt of the ERR and assigning an ERR tracking number within an hour from [financecoda@gmail.com](mailto:financecoda@gmail.com).
- d. **Step 4 (Check the ERR)** - The first reviewer verifies ERRs for math, proper support documentation, and compliance with the CoDA ERP. The first reviewer requests approval from approvers according to the chart in section 9.
- e. **Step 5 (Approve the ERR)** - Chair's submission of the Financial Meeting Approval Form (FMAF) will serve as their approval of ERRs for their committee members if all the expenses on the ERR are supported by the Completion-FMAF unless there is a perceived conflict of interest. See Section 14.d. for more detail. In the case of a conflict of interest, refer to the same chart of approvers.
- f. **Step 6 (Reimburse the trusted servant)** - Upon final approval, the treasurer is electronically notified to process reimbursement. It is the goal of the Finance Committee to facilitate the process so that reimbursement occurs within 30 days of submission of the ERR form. Immediately after CSC, this time frame may take a little longer because of the volume of ERRs.
  - i. The Treasurer will reimburse trusted servants in the US by electronic transfer of funds or by check generated through the bank's bill payment system.
  - ii. International trusted servants will be reimbursed via electronic transfer of funds, by wire transfer or by hand written check drawn on US funds. International trusted servants who receive direct reimbursement (not delegates) are required to submit a wire transfer form with their reimbursement information or make other arrangements with the CoDA Treasurer. International trusted servants may request a reimbursement check to be mailed to an addressee outside the U.S.

## 8. Timeliness of ERR Reporting Requirement

- a. **60 Day Rule** - To comply with the IRS requirements, we ask that all ERRs be submitted within 60 days of any incurred expenses. Work with your finance liaison to resolve any questions or clarifications to meet the 60 day requirement.
- b. **Resolution Process** - If the submitter fails to respond or provide required supporting documents, including receipts within 10 days after contact, the expense(s) in question will be voided and reimbursement will be limited to the amount supported by existing documentation.
- c. **Failure to Comply** - If trusted servants fail to submit an ERR within 60 days of the earliest expense included in the request, CoDA will consider all 60+ day expenses as an in-kind 7<sup>th</sup> tradition donation and will have no further responsibility to reimburse the trusted servant for those expenses. (Note: this applies to all expenses, including non-travel expenses.) If the trusted servant has received a reimbursement for prepaid travel

expenses and fails to submit a final ERR with boarding passes as supporting documentation, the prepaid reimbursement must be repaid to CoDA within 90 days of the reimbursement, or CoDA will submit to the IRS any documentation necessary to show payment of income to the trusted servant.

- d. **Payment** - Payment will be processed as soon as possible and no more than 30 days after ERR is approved.

## 9. Table of Approvers

If the ERR is from ...	Then the First Approver is ...	And the Second Approver is ...
Committee Member	Committee Chair*	Finance Liaison
Committee Chair	Board Liaison	Finance liaison
Finance Liaisons	Committee Chair*	Board Finance Liaison
Finance Chair	Designated Board Trustee*	Board Finance Liaison
Board Member	Designated Board Trustee*	Board Finance Liaison
Designated Board Trustee**	Board Chair	Finance Chair
Board Chair	Designated Board Trustee*	Finance Chair

\* The submission of the Application, Confirmation, and Completion Financial Meeting Approval Form (FMAF) will serve as the signer’s approval of the ERR as long as the expenses on the ERR are consistent with the information reflected on the Completion FMAF.

\*\*The Designated Board Trustee is a Board member appointed by the Board to fulfill this approval function.

Note - If there is a conflict of interest between an approver and the submitter of an ERR, the next approver down the column will approve.

## 10. Special Reimbursement Situations

- a) **When Serving in Multiple Roles at CSC** - Sometimes trusted servants serve CoDA Fellowship at more than one level at the same time. When this happens, the “primary” entity will be expected to cover all expenses they would incur if the trusted servant did not serve the secondary role. These roles will be defined as Primary or Secondary.
  - i. **Primary:** The entity (either CoDA or the VE) that is primary is responsible for reimbursement for transportation as well as meals, hotel, etc. for the time of the primary service.
  - ii. **Secondary:** The entity (either CoDA or the VE) that is secondary (less service involved) - will reimburse the primary for 100% percent of the hotel and meals for dates of

secondary service and 50% of the travel cost. When CoDA, Inc. is secondary, the trusted servant will receive their reimbursement from the VE and CoDA Inc. will reimburse the VE the amount owed for CoDA Service.

iii. Examples:

1. A scheduled F2F prior to CSC for committee chairs and members who are not delegates - for Chair, CoDA is the primary for both; for other members, CoDA is primary for F2F and not eligible for reimbursement for attending the CSC as an observer.
2. A scheduled F2F prior to CSC for committee members who are delegates - VE is the primary for CSC, and CoDA is secondary for the F2F and covers meals and hotel at full rate for F2F plus 50% of the travel expenses as outlined in this policy.
3. Scheduling a F2F after CSC – Same rules apply as a F2F before CSC. F2Fs are not to be scheduled to occur over the ICC weekend but may start after ICC.
4. A delegate serving on the Events committee – VE is primary, CoDA is secondary for non CSC service days. A member of the Events Committee who is also a delegate needs to schedule their responsibilities on Events to serve before or after CSC, but not during.
5. Committees who have co-chairs - CoDA will pay the expenses for up to one chair per committee to attend CSC and other meetings where all chairs are invited. As an example, if a committee has co-chairs, CoDA, will pay the expenses for one non-delegate co-chair. A co-chair who is also a delegate will not be reimbursed by CoDA.

**b) CSC & ICC Reimbursement Situations**

- i. Service Days for all reimbursed trusted servants are a minimum of 6-8 hours of work. This is per IRS guidelines, which state allowance for deductions of travel expenses only “if you are on duty in a genuine and substantial sense throughout the trip. However, if you have only nominal duties, or if for significant parts of the trip you don't have any duties, you can't deduct your travel expense.” In order for CSC and ICC trusted servants to be reimbursed, please submit work schedules for them on the relevant Application- & Completion-FMAFs by submitting agenda used during the meeting.
- ii. Keynote speakers and workshop presenters are not eligible for reimbursement.
- iii. Comp rooms are to be used for the benefit of CoDA, Inc. to accommodate the CSC Facilitator (5 nights) and supplemental accommodations for Board members.
- iv. In general, all trusted servants are expected to pay for their own rooms and submit receipts to CoDA or their Voting Entity for reimbursement according to the Expense Reimbursement Policy. The CoDA credit card can be used to reserve and pay for some rooms, but users of those rooms must provide a detailed receipt with their ERR and indicate that the CoDA card paid for it.

- v. Hospitality suites are to double as reasonable sleeping quarters whenever possible, so long as their use as a hospitality suite (including times of use) is not curtailed in any way and the bedroom's occupant(s) can get a good night's sleep behind a locked door. These hospitality suite bedrooms will then be designated for use by Events Committee members. This is to save CoDA money by making full use of the suites. The Events Committee will have discretion over how many and which of its members are to use the rooms.
- c) **Deviation Approvals** - Allowances for special cases and unforeseen situations can be requested for any of these policies, as no policy is one-size-fits-all. A committee chair initiates such a request by sending it to the Finance Committee. Next, Finance sends their recommendation, along with the request itself, to the Board (who acts for the CSC when not in session) for the final decision.

## **11. Delegate Grants (formerly Travel Reimbursement Opportunities TROs)**

Because Delegate Grants are to encourage Voting Entities (VEs) to send delegates, CoDA, Inc. will pay the Grants to the VE. It is the responsibility of the delegate to request reimbursement from the Voting Entity that they represent at CSC.

- a) The North American VE can request up to 50% of the grant reimbursement money upon award of the grant, the rest to be sent to the VE after the delegate attends CSC.
- b) International VEs can request the cost of airfare up to 80% of the grant upon submission of paid receipt after being awarded an International Delegate Grant with the balance sent to the VE after the delegate attends CSC.
- c) Host Grants will be disbursed to the host VE within two months after completion of their CSC/ICC.

## **12. Foreign Currencies and Conversion to US Dollars (USD)**

- a) ERRs are requested in USD. All expenses in a foreign currency are to be converted to USD using the following website for conversion on the date of the receipt. (<https://www.xe.com/currencytables/> or similar site.)
- b) CoDA will pay the ERR in USD and may be converted to the foreign currency of the trusted servant's country.

## **13. Non-U.S. Residents**

- a) Be sure to understand the reimbursement policy as outlined in 5.A.1. & 3. Air Travel - General & - Deviations, 12. Foreign Currencies, and possibly 10. Special reimbursement Situations. Extending your trip to or from the location of CSC may affect how much CoDA will reimburse you for your service. Please work with your finance liaison if you have questions. (See example B.2. in Appendix B.)

## 14. Board and Committee Chair Responsibilities in Arranging Meetings

- a) **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 conference call services, search for “free conference calls” on the Internet, or ask the Finance Committee ([finance@coda.org](mailto:finance@coda.org))
- b) **Rotation of Face to Face (F2F) meetings** - Until CoDA’s income can support all requested Face to Face meetings, CoDA will fund at least four committees each year to have a face to face meeting on a rotating basis. The rotation and apportioning of funds will be overseen by a 2x2 committee of the Board and Finance Committee (F2F 2x2).
- c) **Working Days** - F2Fs typically work 8 hours of CoDA business over each 24 hour period or 16 hours of business over the 48 hour period, typically from Friday evening through Sunday morning.
- d) **Preparing Financial Meeting Approval Forms (FMAFs)**
  - i) Chairs are responsible for fully understanding the expense reimbursement policy, for planning their committee meetings, and for submitting the Financial Meeting Approval Form (FMAF) three times:
    - (1) Application, to start the process;
    - (2) Confirmation, to confirm approval, to establish who might be using a travel agent to book flights with CoDA paying for the expense, and allow for processing prepaid expenses; and
    - (3) Completion, to complete final information and to allow for processing of Expense Reimbursement Requests.
  - ii) Generally committee members are responsible for organizing and paying for their own lodging and transportation, and for timely submission of their expense reimbursement requests (ERRs). Members cannot be reimbursed for another member’s expenses. See Section 7, Expense Reimbursement Procedure.
  - iii) Committee chairs are responsible to ensure that expenses fall within their committee’s allotted budget.
  - iv) Committee Chairs are responsible for communicating with the Finance Committee via the Financial Meeting Approval Form. Forms are to be sent to [ERR@coda.org](mailto:ERR@coda.org) throughout the process of holding a F2F. This form asks for a list of expected dates and locations, attendees and projected expenses for each person attending. 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
  - v) Chairs are responsible for approving members’ prepaid reimbursement requests by submitting the Confirmation FMAF for the whole committee. The form is to be submitted to [ERR@coda.org](mailto:ERR@coda.org) and then payments can be made to members in accordance with CoDA’s ERP. When a chair submits an ERR form (for his/herself),

it will be approved by the board liaisons as outlined in the Chart of Approvers in the Expense Reimbursement Procedure section 5.E.

- vi) Chairs are responsible for distributing the link to the current Travel Expense Reimbursement Request online form (ERR) to meeting attendees, and for reviewing the Expense Reimbursement Policy (ERP) with committee members during the committee meeting.
- e) **Submitting the Application FMAF to document the planning of a F2F:**
  - i) Location
    - (1) Plan a meeting in a city where one or more of the members live, to save at least one airfare.
    - (2) Hold the meeting in a city where members can get direct flights.
    - (3) Plan ahead so members can watch for good airfares. Often, it is difficult to get reasonably priced airfares around holidays and school vacations.
  - ii) Hotel
    - (1) People should always share rooms unless the number and/or gender of attendees make that impossible.
    - (2) Plan to spend approx. \$100-130 per room (maybe less in a low-cost area or a little more in a high-cost area.)
    - (3) Book a hotel that includes breakfast, provides free Internet service, and has a free shuttle to and from the airport, if possible.
    - (4) 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.
- f) **Submitting the Completion FMAF to document the following information upon completion of a F2F.**
  - i) an agenda for the F2F meeting to:
  - ii) document the purpose of the meeting and
  - iii) clearly show dates and daily beginning & ending times of the meeting(s),
  - iv) a list of those who actually attended,
  - v) a housing list so it is clear who shared hotel rooms and for how many nights, and
  - vi) any unusual expenses or situations that need special attention in relation to reimbursements of expenses.

## 15. **Non-Travel Expense Reimbursement**

- a) While serving CoDA, Inc. trusted servants may incur out of pocket expenses that are anticipated by a committee and included in their budget. These expenses may be submitted using the non-travel online ERR form. Expenses will only be reimbursed when paid receipts are submitted within 60 days of the date of the receipt. Required approvals are per the chart in section 5.E. Non-budgeted expenses should be pre-approved by the Finance Committee and CoDA Board.
- b) Prepaid credit card(s) can be purchased for petty cash purposes for the Events Committee. The Committee will be responsible to return cards and receipts to reconcile

all expenses on the cards. The Chair is responsible for the credit card(s) and responsible for the accounting. The Chair is responsible for turning in all receipts and is liable for any lost receipts. The CoDA Treasurer can provide a limited number of prepaid credit card(s) with the amount of up to \$500 each. The number of cards and amounts on them will be based on the current CSC and ICC budgets.

References:

[1] Code of Federal Regulations, Title 26 (Internal Revenue), Section 1.162-32, paragraph (b) :

<https://www.law.cornell.edu/cfr/text/26/1.162-32>

[2] Code of Federal Regulations, Title 26 (Internal Revenue), Section 1.162-2, paragraph (b)(1) :

<https://www.law.cornell.edu/cfr/text/26/1.162-2>

## APPENDIX A - What is Not Reimbursable?

CoDA maintains a strict policy that expenses in any category that could be perceived as lavish or excessive will not be reimbursed, as such expenses are inappropriate for reimbursement by not-for-profit, charitable organizations. 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 ICC. This Convention is a personal recovery/educational event, not an extension of the Conference
2. Any extra airfare and transport costs due to added vacation or personal time before or after a service event. This type of travel is restricted in section 3.A.1. Airfare
3. Reimbursement of the cost of a comparable airfare, if you choose to use your frequent flyer benefits or credit card point rewards
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 traveling to U.S. on CoDA service, whose coverage does not cover U.S. emergency medical costs.)
11. Visas and passport charges
12. Air-Phone Usage and cell phone charges
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
20. Spa or fitness center charges
21. Airline or other transportation service upgrades, early boarding fees, choice seats, etc.
22. Newspapers, magazines, personal entertainment

## APPENDIX B – Examples

### B-1. Example of a Rest or Self-Care Day

A trusted servant travels for a significant part of the day (departs home at 6 AM and arrives 16 hours later at 3 PM). The trusted servant can take a day of rest at CoDA's expense before a meeting that starts late the next day. A day of rest would generally involve sleep, quiet, centering activities and fellowship. If the day of rest is used to see the sights of the locality for most of the day, then the day is used as a vacation and travel expenses along with the first night's hotel and first 24 hours of meal expenses at the venue are not reimbursable expenses.

### B-2. Example of a Travel Day

After a scheduled agenda, if there is not adequate time to arrive home to allow for a regular bedtime, the trusted servant is allowed an additional covered night of lodging and meals. A trusted servant is not expected to travel overnight if there is another reasonable option available to them.

Example: A trusted servant attends a meeting scheduled to end at noon. The last flight out is at 2:00 PM at the airport 45 minutes away. The trusted servant may take an earlier flight the next day and this policy covers the hotel, meals, and flight for that additional day. If the last flight out was at 4:00 PM and arrives at a convenient time, the trusted servant is expected to take that flight.

### B-3. Example of De-Minimis Non-Exception

If an agenda for a Face to Face schedules a short (1 hour) meeting on the last day after adjourning the afternoon before, the one-hour meeting is "de minimis" (insignificant and could have been completed the night before) and all trusted servants would be expected to travel home that day. If a local member qualified for lodging reimbursement, they would not be covered for that last day.

### B-4. "Odd person out" example

Finance committee has a face to face with 5 members who are not local. They have three men and two women. CoDA will cover the cost for the three rooms per night to house them. Two men sharing a room and the two women will be reimbursed 50% for the room cost each night while the third man will have 100% of his room covered. He is the "odd person out."

If one of the women want to have a room to herself, she creates an "odd person out" situation and the other woman would get 100% of her room covered and the woman desiring a room to herself would not be reimbursed for her room. IF both women agree, they could each get 50%, but CoDA would only be responsible for the cost of 3 rooms total per night.

**B-5. Alcohol on receipt example**

Alexis Park Resort- Bar  
 375 East Harmon  
 Las Vegas, NV 89169  
 800-453-8000

309 Tyrone H

Chk 1514 Jan19'20 04:02P Gst 1  
 \*\*\* Reprint \*\*\*

---

1 Nachos Chicken	13.00
1 Bud Light	5.00
Food	13.00
Beer	5.00
Sales Tax	1.51
04:02PM Total Due	19.51

Thank You for Joining Us  
 Have a Great Day!

Print Name \_\_\_\_\_

Tip: 3.00

Total: 22.51

Step 1. Calculate food, alcohol, and total food+ alcohol  
 food is \$13.00, Alcohol is \$5.00, and total is \$18.00

Step 2. Calculate tax and tip (T&T)

tax is 1.51, tip is 3.00, and total is 4.51

Step 3. Calculate proportion of T&T that applies to  
 food = (cost of Food/cost of food and alcohol) x T&T  
 $13/18 \times 4.51 = 3.257$  or 3.26

Step 4. Calculate amount of claim = food cost +  
 proportion of T&T  
 $13.00 + 3.26 = \$16.26$

Step 5. Write amount being claimed on the receipt. It  
 is helpful to have the date also written clearly on the  
 receipt.

Jan 19

Alexis Park Resort- Bar  
 375 East Harmon  
 Las Vegas, NV 89169  
 800-453-8000

309 Tyrone H

Chk 1514 Jan19'20 04:02P Gst 1  
 \*\*\* Reprint \*\*\*

---

1 Nachos Chicken	13.00
1 Bud Light	5.00
Food	13.00
Beer	5.00
Sales Tax	1.51
04:02PM Total Due	19.51

Thank You for Joining Us  
 Have a Great Day!

Print Name \_\_\_\_\_

Tip: 3.00

Total: 22.51

Claiming  
 \$16.26

Alexis Park Resort- Bar  
 375 East Harmon  
 Las Vegas, NV 89169  
 800-453-8000

Receipt without a prorated amount indicated on the receipt will be processed as total for food on receipt. In this case \$13.00.

309 Tyrone H

Chk 1514 Jan19'20 04:02P Gst 1  
 \*\*\* Reprint \*\*\*

1 Nachos Chicken 13.00  
 1 Bud Light 5.00  
 Food 13.00  
 Beer 5.00  
 Sales Tax 1.51  
 04:02PM Total Due **19.51**

Thank You for Joining Us  
 Have a Great Day!

Print Name \_\_\_\_\_

Tip: 3.00  
 Total: 22.51

### B-6. Examples of mileage logs

Date	Beginning Mileage	Ending Mileage	Length of trip	Purpose of Trip
2/14/20	12025	12075	50	Picked up Finance Chair at airport, to hotel, to dinner with committee, to hotel and home
2/15*	12075	12080	5	Drove to hotel for F2F
2/15*	12090	12095	5	Drove home from F2F
2/16	12095	12140	45	Drove to hotel for F2F, to Airport, to home

\*Note that there was a personal trip at lunch that was not included of 10 miles so there were two separate entries for that day.

Date	Beginning Mileage	Ending Mileage	Length of trip	Purpose of Trip
2/21/20	12345	12365	20	Drove to airport to fly to F2F
2/24	12365	12385	20	Drove home

This could also be done easily with a map to airport. Don't forget to double the distance for the trip home.