

National Society of Accountants
 1010 North Fairfax Street
 Alexandria, VA 22314-1574
 Tel: (703) 549-6400 Fax: (703) 549-2512

EXPENSE VOUCHER

NAME _____
ADDRESS _____

TITLE _____
ACTIVITY _____
DATE & LOCATION _____

(Note: Submit voucher within 20 days after each activity)

*** Expenses must be supported by documentation (staple at upper left-hand corner, behind voucher) ***

	Date	Date	Date	Date	Date	Totals
Airline/Train Fare						
Auto Mileage (IRS Allowed)						
Auto Rental (Approval Required)						
Parking						
Taxis, Shuttles						
Hotel (Room, Tax)						
Meals: Breakfast						
Lunch						
Dinner						
Gratuities (Bellman, Skycap)						
Telephone						
Postage						
Other Expenses (Describe)						
Less: Personal Expenses						
Totals						

Comments/Descriptions: _____

Submitted By:	Approved By:
	President:
Date:	Secretary-Treasurer:
	Executive Vice President:
	District Governor:

Account Allocation	
Account #	Total

ADMINISTRATIVE POLICIES REGARDING EXPENSE VOUCHERS

3.0 TRAVEL & RELATED EXPENSES

3.1 General

- (a) Expense vouchers shall be submitted to the Executive Office together with one set of supporting documents. All expense vouchers will be approved by the Executive Vice President and Secretary-Treasurer. Except, the expense vouchers of the First Vice President, Second Vice President, Secretary-Treasurer, and the Executive Vice President will be submitted to and approved by the President. All expense vouchers must be submitted within 20 days following the event when the expense was incurred. An extension of time for submission of expense vouchers may be granted by the President if the circumstances are compelling. They otherwise will not be honored. (BOG 5/97; 10/00)
- (b) Reimbursement for lodging, gratuities, NSA business telephone calls, and incidental expenses shall be for actual expenses incurred as long as they are reasonable. Meals will be reimbursed based on the authorized per diem rate. Any non per diem individual expense item over \$75.00 must be supported by a receipt. The per diem will be established annually by the President, provided that any increase or decrease in excess of ten percent (10%) must be approved by the Board of Governors. Group meals will not be reimbursed. (BOG 5/97; 12/99; 8/04)
- (c) Auto travel shall be paid in accordance with IRS regulations. Auto travel, including meals, hotel and gratuities en route, shall not exceed the lowest available direct discounted airfare as of the date of the notice of travel. (BOG 11/89)
- (d) Air travel shall be reimbursed on the basis of the lowest available direct discounted airfare as of the date of the notice of travel or such other basis as may be approved by the Board of Governors. Reimbursement shall be made on the basis of documented proof of actual expense for the air travel. If, as a result of this policy, the traveler incurs a cancellation penalty due to extenuating circumstances, reimbursement for any out-of-pocket expense incurred will be allowed. (BOG 11/90; 5/03)
- (e) Transportation to and from home or office to airport and to and from airport to hotel, including gratuities, shall be reimbursed. (BOG 11/92)
- (f) No reimbursement shall be allowed for attendance at any meeting or function during the Annual Convention unless specifically authorized by the President.
- (g) No meeting shall be held outside the United States without prior approval of the Board.
- (h) Charges to master hotel accounts shall be limited to actual activity costs for such items as luncheons, refreshment breaks, meetings room charges and staff costs. Specifically to be excluded from master hotel accounts are speakers', officers', governors' and any other participants' hotel, meal or other expenses. (BOG 11/89)

3.8 District Governors

- (a) The President shall make an annual budget allocation for each District Governor based upon request. District Governors shall have the right to expend up to the amount of each line item of their budgets as specified and approved. (BOG 8/90)
- (b) The Bylaws contain the obligations of District Governors as members of the Board of Governors.
- (c) No authorization is required for travel within the District as long as requested reimbursement does not exceed the approved budget.
- (d) District Governors shall not be reimbursed for expenses incurred in attending their own state convention. When a District Governor's state holds its convention with other states, the District Governor shall be reimbursed if the convention site is outside the District Governor's home state. (BOG 12/99; 5/00)
- (e) District Governors attending State Conventions outside their Districts must notify both the Headquarters Office and the President's Office. No reimbursement of expenses will be made. (BOG 4/61; 8/96)
- (f) Reimbursement for travel to any state function outside the United State shall not exceed the cost of transportation from the District Governor's home to the farthest point in the state whose function is being attended. (BOG 4/73)

3.10 Committees

All Committee Chairs and Committee members will obtain authorization to travel from the President. (BOG 8/58; 8/75; 8/96)

13.10 State Directors

(e) Expenses and Reimbursements

- (1) Normal expenses incurred by State Directors shall be reimbursed by NSA if they are necessary and for the purpose of membership building or other activities that would accrue benefits to NSA. Such expenditures normally would be for travel and attendance at meetings called by the District Governor.
- (3) In order to be eligible for reimbursement, State Directors shall request and obtain prior approval from the appropriate District Governor for any anticipated expenses. All vouchers must be submitted to the District Governor not more than fifteen (15) days after the expenses have been incurred. The District Governor, after approval, shall forward the vouchers to the Headquarters office for payment.
- (4) No reimbursement shall be made of expenses incurred by the State Directors for attendance at their own state conventions. (BOG 8/86)
- (5) Expenses reimbursable for attendance at State Directors Conferences called by District Governors with permission of the President shall be limited to State Directors.