



GLASA The Greater Los Angeles Softball Association

Financial Policies and Procedures Manual

Purpose. The organization is a non-profit California corporation committed to protecting and using its assets for its stated mission. Maintaining proper financial practices is important in establishing an organization's internal controls and ensuring compliance with regulatory standards. Documenting these practices identifies and communicates responsibilities of GLASA leadership in the performance of their duties. This document is designed as an instructional tool and when used in conjunction with the GLASA Bylaws can provide a basis for organizational decision making.

Changes. Changes to this this document may be made by a majority vote of the Finance Committee, a majority vote of the Executive Board, or a majority vote of the Commission. Changes made by the Finance Committee or Executive Board must be communicated to the Commission at the next Commission meeting.

Organization. This document is organized into sections representing the most significant components of the organization's financial system. Where applicable, a section provides examples of associated risks along with the stated policies and procedures to be followed.

I. GENERAL PRACTICES

Review of Risks. The policies and procedures in this manual were drafted to minimize risks associated with the various aspects of financial operations. The Finance Committee shall review these policies each year to identify any new risks and adopt appropriate procedures to minimize those risks. The Finance Committee and the Board shall consult with a professional if necessary, to ensure that risks are being properly addressed.

Segregation of Duties. There are four fiscal roles in the organization: *custodial*, *authorizing*, *executing*, and *monitoring*. For example: the Commissioner and Treasurer maintain the League bank accounts in a *custodial* role; a Board member or Committee Chair who approves payment of a bill is *authorizing*; the Treasurer who prepares checks for signature is *executing* payment; and the Finance Committee Chair who reviews the bank statement and reconciliation acts in a *monitoring* role. The Board is required to separate the responsibilities for fiscal roles so that at least two individuals authorize, execute and monitor the same transaction.

Safeguarding Corporate Records. The GLASA Secretary is responsible for maintaining the organization's legal and corporate records in a secure location. The GLASA Treasurer shall maintain the organization's financial records in a secure location. These records shall be made available to a member of the GLASA Board, if requested, within a reasonable period of time and shall be presented to the Board upon request after a change in GLASA leadership occurs. As GLASA does not maintain a corporate office, it

is agreed to by the Board member or corporate officer in possession of the records to use appropriate means to prevent inadvertent or unauthorized access to the data. All data maintained on computers must be password protected and divulging banking passwords to unauthorized personnel is prohibited. The Board has sole discretion on determining record retention policies. Refer to the *Records Retention Policy (Appendix C)*.

II. CASH RECIEPTS

Risks. GLASA faces the risk that funds received electronically, by check or in cash may be stolen, lost, or applied incorrectly.

Policy. The Treasurer is responsible for depositing all funds collected by the League. All funds, whether cash or check, which the organization receives will be deposited intact into the bank account. No cash should be removed to make any payments (no "net" deposits). All cash receipts should be deposited into the bank as soon as possible. This allows for a complete accounting and independent verification of funds. Monies received from players and teams must be properly applied.

Procedures.

- A. *Receipt of Checks.* A Board member opens all mail addressed to GLASA and provides all checks to the Treasurer to deposit into the GLASA bank account. All checks are to be endorsed "For Deposit Only" and will be paid to the order of the GLASA corporate bank with the GLASA account number. This lessens the risk that a check may be lost or stolen.
- B. *Receipt of Cash.* Cash is not to be accepted for any fees or dues. Cash is easily stolen and must be handled carefully.
- C. *Procedures for Depositing Funds.*
 - Funds are to be deposited into the GLASA bank account as soon as possible.
 - Prepare a deposit slip.
- D. *Receipt of Checks and Cash at Events.* If checks and/or cash are received (for example, at a fundraising event), special precautions are needed to safeguard it:
 - Two people must count the cash and initial on a tally slip to be retained with the cash.
 - The individuals accepting the funds in cash or by check will give the Treasurer an envelope containing the funds within 72 hours of the close of the event.
- E. *Credit Card or PayPal Contributions.* GLASA accepts fees and contributions by PayPal. If it decides to accept credit cards, proper accounting controls will need to be implemented.
- F. *Acknowledging Donations.* IRS rules require that a 501(c)(3) organizations acknowledge in writing, all donations it receives that are more than \$75. The Treasurer will send a GLASA donor letter to the donor when required. The letter should include the amount of the gift and state that the gift was in cash (which includes a check). If the donor received something of value in return, the donor letter must contain a description of the donation and a good faith estimate of value received by the donor. The donor letters sent will serve as a record of donor contacts.
- G. *Posting Donor Names on Website.* The Secretary shall not post the names of donors on the GLASA website unless requested by the donor and then only at the Board's discretion.

III. CASH DISBURSEMENTS

Policy. The organization wants to ensure that all disbursements on its behalf are authorized by the Board. Unauthorized disbursements deplete GLASA's resources and interfere with the Board's ability to govern properly. All purchases made on behalf of GLASA must be made pursuant to the Board approved budget or GLASA Bylaws. The Board may not authorize any purchase which does not conform to the Annual Budget unless it receives approval from the Commission.

Procedures.

A. Payments by check.

Risks. GLASA faces the risk that funds will be spent on unauthorized items; that someone will misappropriate funds by taking blank checks or by writing checks to payees who are not approved vendors; and that payments made will be improperly recorded.

Policy. The Treasurer is responsible for making all disbursements from the organization's funds by check or debit card as described below. This allows tracking of funds spent, who is spending them and who is authorizing expenditures.

Procedures.

1. **Opening Bank Accounts.** Bank accounts may be opened only when authorized by the Board. The Commissioner is custodian of the League bank accounts and adds the Treasurer and one additional Executive Board member as signatories.
 - All bank accounts must be opened with the GLASA taxpayer identification number.
 - The Board shall approve the authorized signers on the organization's bank accounts.
2. **Custody of Checks.** The Treasurer is the only person authorized to have access to unused checks. The checks should be stored in a secure location.
3. **Disbursement Authorization.** Funds should only be disbursed when accompanied by a Disbursement Request Form or an unpaid invoice directly from a vendor to be paid directly to that vendor. Also, a form W-9 Request for Taxpayer Identification and Certification must be on file for a recipient before payment is made for services and products. [The GLASA Disbursement Request Form and a W-9 form can be found on the League website.]

Additionally:

 - The Treasurer will review all invoices and Disbursement Request Forms for accuracy, agreement with a written quote if any, conformity to budget, and Board member, Committee Chair or Umpire In-Charge authorization.
 - The Treasurer will post the disbursement into the appropriate expense account as needed for accounting purposes.
 - The Treasurer is responsible for timely follow-up on any discrepancies.
4. **Payment by Checks.** Upon approval of the Disbursement Request Form, the Treasurer is authorized to prepare checks for payment.
 - If a check is voided, the check will have "VOID" written in large letters in ink on the face and have the signature portion of the check torn out. Voided checks will be kept on file.
 - In the event that it is necessary to issue a replacement check for checks in an

amount over \$100, the Treasurer will order a stop payment at the bank on the original check.

5. *Duties of Check Signers.* All checks will be signed by the signers designated by the Board. Prior to signing a check, a check signer will do the following:

- Verify that the Treasurer has reviewed the Disbursement Request Form; and the amount of the check is reasonable.
- A check for \$600 or less is valid with only the Treasurer's signature. All other checks will require two authorized signatures, or one authorized signature along with written approval by a second signer.

6. *Prohibited Practices.*

- No Disbursements are to be made unless approved by the Treasurer;
- No blank checks are to be signed in advance;
- No checks are to be made out to "cash".

B. *Debit Card Payments.*

Risks. Payments by debit card are not as completely documented and are not as easily monitored as payments by check and thus may subject the organization to greater likelihood of errors and fraud. Debit cards can be misused when people charge personal expenses, or fail to obtain documentation showing that a purchase was for the organization.

Policy. The Board has authorized the Treasurer's use of a debit card with the checking account held by the League, for specific purchases only, all of which require approval in advance. The Treasurer may use the debit card only for official League purposes directly related to the needs of the organization. Automatic bank debits (scheduled and recurring withdrawals from the League checking account) must be approved in writing by the Board in advance. The Board can authorize the Treasurer to setup automatic debits and it is the Treasurer's responsibility to verify all automatic debits are properly deducted.

Procedures. In order to use the debit card, the Treasurer must follow these procedures:

1. *Authorization.* Upon receiving the debit card, the Treasurer agrees that he or she will abide by the policies and procedures pertaining to use.
2. *Advance Approval.* The Treasurer's purchase request should describe the purpose and cost. Another Board member must give advance written approval to make a purchase whenever practical.
3. *Original Receipts.* The Treasurer must keep the original receipt that describes each purchase made with the debit card.
4. *Notification of use of the debit card:* The Treasurer will email the Commissioner and Assistant Commissioner a completed Disbursement Request Form to notify them of the transaction within 24 hours after each use of the debit card, noting the date, vendor, and amount of each charge made. In case of meals, the statement must include the names of all persons at the meal and a brief description of the purpose, in accordance with IRS regulations.
5. *Transaction Alerts.* The debit card must be from an institution that supports transaction

alerts and such alerts must allow for and be set to notify the Treasurer at least one other Executive Board member when a transaction is made.

6. *Notification of Loss/Theft.* The Treasurer must notify the bank and the Commissioner immediately in the event that the debit card is lost or stolen.

C. *Expense Reimbursement*

Risks. The organization does not have the same level of control over expenses incurred on behalf of the organization by those who pay with personal funds and seek reimbursement as it does for expenses paid by it directly. The organization is not in as good a position to determine whether the goods or services purchased might have been obtained at a lower price elsewhere, whether there is a personal benefit to the person seeking reimbursement and how the expenditure fits in with the rest of the organization's budget.

Policy. Board members and Committee Chairs are entitled to be reimbursed for expenses related to GLASA that they incurred on its behalf. To receive reimbursement, you must meet the following requirements:

- Your expense must have been authorized by the Board or Committee Chair.
- Your purchase of goods or services must have been incurred for the benefit of GLASA.
- If your expense is for travel, the travel must be related to GLASA. GLASA may reimburse actual travel costs, but no more than a reasonable amount. GLASA may reimburse for use of a car at the established standard mileage rate set by the IRS. The organization may reimburse meal expenses incurred in direct connection with the organization's affairs.
- The organization may reimburse using per diem rates established by the IRS.

Refer to the *GLASA Travel Reimbursement Policy (Appendix D)* for additional information.

Procedures. To be reimbursed for expenses:

1. *Documentation.* You must provide reasonable documentation showing the date, amount and what the expense was for. Credit card receipts and store receipts that do not describe the purchase are not reasonable documentation. Your receipt must describe the purchase.
2. *Reimbursement from another party.* Your reimbursement request must reflect any reimbursement you received from sources other than GLASA which reduced the expense you incurred.
3. *Timely Submission.* You must submit your documentation along with a Disbursement Request Form within a reasonable period of time from the date the expense was incurred.
4. *Overpayment.* Any excess reimbursement must be returned to GLASA within a reasonable period of time.

IV. OTHER FINANCIAL MATTERS

Contracts with third parties. The corporation needs to ensure that any obligation undertaken in the corporate name is authorized by the corporation and is for a corporate and not a personal purpose. No member of GLASA shall bind the corporation to any contract or financial commitment without prior express authorization from the Board. Refer to the *Contract Approval Policy (Appendix B)*.

Conflicts of interest. Directors and officers of the organization shall not have any personal or business interest that may conflict with their responsibilities to the organization. In the event any matter comes before the Board for action concerning which an officer or director or their family member has a personal or business interest, the officer or director shall fully disclose the same and shall not participate in any consideration of or decision related to the matter. Refer to the *Conflict of Interest Policy (Appendix A)*.

Ethical behavior. GLASA requires Board members, committee members and Commission members to observe the highest standards of business and personal ethics in the conduct of their duties and responsibilities and to comply with all applicable laws and regulatory requirements.

Confidentiality. Board members and committee members are reminded that confidential financial, personal and other matters concerning the organization, donors, vendors or members may be included in Board materials or discussed from time to time. Board members should not disclose such confidential information.

Financial reserves. The organization should maintain reserves in its bank accounts to pay for expenses if its income stream is reduced or pay for material unexpected or non-recurring expenses and other contingencies.

Insurance. GLASA shall maintain commercial general liability coverage, umbrella liability insurance and directors and officer's insurance at all times. At the Board's discretion it may obtain limited secondary medical coverage and event insurance.

Inventory. Purchases of merchandise for resale to the public will be tracked by quantity and reconciled to the ending inventory count at the close of the event. A report of the sales proceeds will be presented by the GLASA representative in charge of the event and all funds received will be remitted to the Treasurer within 72 hours of the close of the event. Any discrepancies in quantity will need to be accounted for.

Bank transfers. Inter Account transfers and PayPal transfers will only be made as directed by the Board. Only the Treasurer will have the authority to transfer funds between institutions or accounts.

V. BANK RECONCILIATION AND ONLINE MONITORING

Risks. Monitoring may uncover any discrepancies which may exist between the accounting records and banking records (which may result from errors or fraud).

Policy. The Treasurer will monitor the corporation's accounts regularly and will prepare a written reconciliation of all bank or investment accounts which proves that the balances presented on the GLASA financial reports agree with the records of the financial institution. The Finance Committee Chair will be granted "read only" access to the GLASA bank accounts and PayPal accounts, as well as the QuickBooks online accounting, in order to periodically monitor activity.

Procedures.

A. *Bank Statement.* The Commissioner will direct the bank to send the bank statements to the Finance Committee Chair (or to such recipient as the Board directs in accordance with internal controls in place). The Finance Committee Chair will submit the bank statement to the Secretary for retention.

B. *Reconciliation.* The Treasurer will reconcile the bank statement and a copy of the reconciliation will be provided to the Commissioner and Finance Committee Chair monthly. The reconciliation should be done within 7 days after month end, as follows:

- Verify checks have correct signatures.
- Verify the checks per the bank statement with accounting records.
- List all outstanding checks in accounting records not yet recorded by the bank (the outstanding checks). On all checks outstanding over 90 days, take appropriate action (void, reissue or contact payee).
- Verify deposits per the bank statement agree with accounting records and list if in transit.
- Verify the ending balance in the general ledger cash account agrees with the bank statement, after making adjustments on the bank reconciliation form for outstanding checks and deposits in transit. Make any necessary adjustments to bring the cash accounts per the general ledger in agreement with the reconciliations.
- Notify the bank immediately of any activity reflected in the bank statement that is in error.

VI. FINANCIAL REPORTING AND FISCAL MANAGEMENT

Policy. The Treasurer will develop the Annual Budget with the Executive Board. The Finance Committee must review the Annual Budget before it is submitted to the Commission. The Commissioner oversees the timely development of the Annual Budget and its submittal in writing to the Commission at the first regular Commission meeting of the fiscal year. Once the Annual Budget is presented and approved it may be changed by a majority vote of the Commission, except changes to team and player dues or fees require a two-thirds vote of the Commission.

Committee expenditures and fund-raising shall be submitted in writing requiring approval of the Commission. Any change will require prior approval by the Commission. Committees will comply with all policies and procedures set forth in this document and provide the Treasurer with accurate and timely information.

A Chart of Accounts and General ledger will be maintained consistent with the Annual Budget. The organization shall keep adequate and correct books and records of accounts to be kept in the possession of the Treasurer. Once the monthly and fiscal year-end (August 31st) financial statements are prepared by the Treasurer and approved by the Finance Committee Chair, no more entries or adjustments shall be made into that month or year's accounts.

The Treasurer will prepare the monthly and year-to-date financial reports and publish online prior to each Commission meeting. The reports will include: a balance sheet; a statement of income and expenses; and reflect budget versus actual. The Finance Committee Chair will review all financial reports prepared by the Treasurer prior to the Treasurer presenting the financials to the Commission. The Chair of the Finance Committee will sign the financial reports and the Treasurer will submit the signed financial reports to the Secretary.

Monthly and annual procedures for financial and tax reporting.

- A. The Finance Committee Chair is responsible for:
 - Reviewing all monthly and year-end journal entries.
 - Periodically reviewing all balance sheet accounts including verification of the following: cash accounts match the bank reconciliation and accounts receivable and payable accounts match outstanding amounts per detailed schedules maintained by the Treasurer.
 - Verifying income and expense accounts reconcile to amounts received and expended as reported in the financial statements.
- B. At the end of the fiscal year, the Treasurer will instruct the outside CPA (when a CPA has been engaged to do so, otherwise the Treasurer will be responsible to prepare all such filings) to file the

annual GLASA filings with the IRS including the Return of Organization Exempt From Income Tax (form 990); Information Returns (forms 1096 and 1099); California Franchise Tax Board; California Exempt Organization Annual Information Return (form 199); and all other required filings with the California Secretary of State and California Registry of Charitable Trusts. Tax returns in draft form will be presented to the Commissioner, Finance Committee, and Executive Board for their review and approval. The Treasurer will then cause the returns to be filed with the appropriate governmental agencies on a timely basis, including any approved extensions. The Treasurer will provide proof of all filings to the Commissioner and Finance Committee Chair. The Treasurer is responsible to notify the Commissioner and the Finance Committee Chair of all correspondence from the government agencies in a timely manner.

APPENDIX A. GLASA Conflict of Interest Policy

General Policy Statement

GLASA is responsible for establishing the cultural environment and training its board members, officers and members regarding conflict of interest policies. This conflict of interest policy is intended to provide guidelines for identifying, reporting and resolving possible violations of GLASA's conflict of interest policies.

Definition of Conflict of Interest

Conflict of interest occurs when a Board member, officer, committee member or other representative of GLASA derives personal profit or gain (including gifts, gratuities and entertainment), directly or indirectly, by reason of his or her association with GLASA. This includes the individual's business, close associates or other non-profit affiliations, family and/or significant other.

Annual Affirmation and Disclosure Statement

Any board member, officer, committee member or other representative who is or may be receiving a real or perceived personal benefit as described above will disclose the benefit and relationships in an annual statement.

Reporting Responsibilities and Safeguards

Any known or suspected violations of GLASA's conflict of interest policies should be reported immediately upon discovery to the Board. It is the responsibility of every board member, officer and representative of GLASA to report, preferably in writing, discovered or suspected violations of GLASA's conflict of interest policies. No reporting party, who in good faith reports such a matter, will suffer adverse consequences. Any board member or officer who harasses or retaliates against the party who reported such a matter in good faith is subject to disciplinary action at the discretion of the Board and ratified by the Commission. Any allegation that proves to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Investigation Procedures

The Commissioner or their representative will investigate all allegations on a timely basis. The investigation may include an analysis of the transaction or arrangement to determine if it is fair and reasonable.

Resolution Procedures

The results of the investigation will be reported to the Board, which will decide on any punitive action to be taken against the perpetrator of the alleged policy violation. The Board may consult with legal counsel at its discretion.

GLASA ANNUAL AFFIRMATION & DISCLOSURE STATEMENT

The Conflict of Interest Policy of GLASA requires an annual affirmation that you have received, read, understand, and agree to comply with the Conflict of Interest Policy. In addition, the Policy requires that you annually disclose (1) your affiliations with any organization with which GLASA may have a financial relationship, and (2) persons with whom you have a close relationship, either business or personal (such as a family member or significant other) who are affiliated with any organization with which GLASA may have a financial relationship.

Please sign this Statement indicating your affirmation as described above. Please disclose, in addition, any applicable affiliations known to you.

Please return this Statement to the GLASA Secretary.

Your name: _____

Date: _____

Other Organization

Nature of Relationship

Dates of Relationship

Reviewed by: _____

Date: _____

Appendix B. GLASA Contract Approval Policy

General Policy Statement

Board members, officers and committee members may be authorized to enter into negotiations and/or sign contracts on behalf of GLASA only if given explicit authorization from the Board. This policy is intended to ensure that any commitment of GLASA resources and all agreements obligating the organization are properly reviewed and approved prior to execution.

Applicability of the Policy

The policy applies to all members of GLASA entering into contractual agreements on behalf of GLASA pertaining to goods, services, sponsorships or facilities.

Transparency

Any board member, officer, committee member or other agent of GLASA shall act in the best interests of GLASA when entering into contractual obligations. Terms of the contract must be consistent with good business practices and subject to competitive bidding where applicable. Any potential conflicts of interest must be disclosed. Failure to do so may result in the imposition of disciplinary action as regulated by the organization, or personal civil or criminal liability for the unauthorized activity.

Requirements

All contractual obligations must adhere to the following requirements:

- 1) Terms must be in compliance with GLASA policies and budget constraints.
- 2) GLASA proprietary information must be protected.
- 3) Any potential liability arising from terms must be mitigated, including insurance policy limits; risks transfer; and indemnifications and releases in favor of GLASA, its board members and officers.
- 4) GLASA's non-profit status shall not be jeopardized and tax law considerations must be considered.
- 5) Approval procedures below must be complied with.

Approval procedures

- 1) The point person (person authorized to interface with the third party regarding the contract or agreement) must read the document and submit it for review to the Commissioner, Finance Committee Chair and related committee chair, if applicable.
- 2) The Commissioner will review the document with the Board members.
- 3) The Finance Committee Chair will review the document with the finance committee.
- 4) Adequate lead time is mandatory so that all parties, including legal counsel if necessary, may review the document.
- 5) Any proposed revisions will be communicated to the point person, preferably via email.
- 6) Once the Commissioner and Finance Committee Chair have approved the document, the point person may proceed to complete the transaction.

Appendix C. GLASA Document Retention & Destruction Policy

PURPOSE: Certain federal and state laws prohibit the destruction of certain documents. Not-for-profit organizations should have a written, mandatory document retention and periodic destruction policy. Policies such as this will eliminate accidental destruction. In addition, it is important for those responsible for maintaining records to know the length of time records should be retained to be in compliance.

This Document Retention and Destruction Policy identifies the record retention responsibilities of corporate officers, members of the board of directors, committee members, independent contractors (via agreements with them) and others for maintaining and documenting the storage and destruction of the organization's documents and records. The aforementioned are required to comply with the following rules:

Document Destruction

1. Paper or electronic documents listed in the following table will be organized, inventoried and maintained by the GLASA secretary;
2. All other paper documents not identified below may be destroyed after seven years;
3. All other electronic documents not identified below may be deleted from all individual computers, data bases, networks, and back-up storage after seven years;
4. No paper or electronic documents will be destroyed or deleted if pertinent to any ongoing or anticipated government investigation or legal proceeding; and
5. No paper or electronic documents will be destroyed or deleted if pertinent to any internal audit or investigation within GLASA.

Record Retention¹

The following table indicates the minimum requirements under GLASA's document retention policy.

GLASA is to maintain electronic documents in an online database that can be accessed only by authorized Board members and officers when necessary. Password protection is required for all online sites containing electronic documents.

GLASA is to maintain paper documents in secure locations as directed by the Board and should be accessible when necessary.

Type of Document	Minimum Requirement
Annual financial statements and Annual Budgets	Permanently
Bank statements	Permanently
Bank reconciliations	7 years
Cash disbursements reports and schedules	7 years
Cancelled checks	7 years
Cancelled checks (for important payments)	Permanently
Contracts and leases	7 years past expiration
Correspondence (general, with members and vendors)	4 years
Correspondence (legal and governmental matters)	Permanently
Correspondence (pertaining to Permanent documents)	Permanently
Deposit slips	7 years
Domain names and website records	Permanently
Electronic payment records	7 years
Executive Board's Annual Report	Permanently
Expense analyses / expense reimbursement forms	7 years
Government filings (applications, registrations, notices)	Permanently
Insurance policies and accident claims	Permanently
Internal audit reports or memos	Permanently
Inventory records for products and supplies	4 years
Invoices (from vendors)	7 years
Minute Books, Bylaws, and Articles of Incorporation	Permanently
Monthly financial reports and general ledgers	Permanently
Payroll records and summaries (if any)	7 years
Personnel files (if any)	7 years
Records of contributions and acknowledgement letters	Permanently
Rosters and Player Ratings data base	Permanently
Rules of Play and Softball League Code	Permanently
Tax returns (990, 199, RRF-1, 1099's) and working papers	Permanently
Trademark registrations	Permanently

Appendix D. Travel Reimbursement Policy

Excluding the specific situations below, all travel or mileage reimbursement must be approved beforehand by the Commissioner of GLASA.

Please keep in mind that we are a non-profit organization so please try to always make travel arrangements that are reasonable in price for the situation. The GLASA Board reserves the right to deny all or part of a reimbursement.

NAGAAA Summer / Winter Meetings / World Series:

1. The Summer Meeting will be attended by the Commissioner, Assistant Commissioner and 1 other Board Member to be determined each year. This travel policy will extend to anyone who goes in place of the Commissioner or Assistant Commissioner.
2. Transportation – The following items will be reimbursed:
 - a. Airfare OR mileage if driven. Mileage is reimbursed at the half-way point between the IRS rate for charitable mileage and the IRS rate for business mileage. These rates may be accessed at <https://www.irs.gov/tax-professionals/standard-mileage-rates>
 - b. Transportation to and from the airport OR parking
 - c. Three (3) nights at the host hotel
 1. The Commissioner may submit a reimbursement of up to 9 nights for his hotel at the World Series.
 2. Per Diem for 3 days will be allotted to each attendee. Per Diem is set by the GSA and changes by city and can be found at the following website. When you search the city you're traveling to you are looking for the M&IE rate (Meals & Incidental Expense). <https://www.gsa.gov/travel/plan-book/per-diem-rates>
3. The Winter Meeting will be attended by the Commissioner and Assistant Commissioner. This travel policy will extend to anyone who goes in place of the Commissioner or Assistant Commissioner.
4. Transportation – The following items will be reimbursed:
 - a. Airfare OR mileage if driven (reimbursed at the half-way point between the IRS rate for charitable mileage and the IRS rate for business mileage. These rates may be accessed at <https://www.irs.gov/tax-professionals/standard-mileage-rates>
 - b. Transportation to and from the airport OR parking
 - c. Three (3) nights at the host hotel

Per Diem for 3 days will be allotted to each attendee. See Section 1.c. above for details.

Sin City Classic:

1. The Sin City Budget will be created with line items for Pre-Tournament Director Travel, During-Post Director Travel, and NAGAAA / World Series. This budget can cover the costs for multiple people and multiple trips.
2. Umpires will have the following costs covered:
 - a. Hotels will be covered by the League for Fri-Sat-Sun of the Tournament Weekend and must be 2 per room.
 - b. \$10 Per Diem will be paid for meals for each day the Umpire works games.
 - c. The UIC will have the following costs covered:
 1. Airfare OR mileage if driven (reimbursed at the half-way point between the IRS rate for

charitable mileage and the IRS rate for business mileage. These rates may be accessed at <https://www.irs.gov/tax-professionals/standard-mileage-rates>)

2. Car rental if necessary, up to a maximum daily amount as determined from year to year. Only standard economy rates will be reimbursed. No upgrades nor add-ons will be reimbursed. Cars should be reserved at least 60 days in advance whenever possible.
3. Field Reps will have the following costs covered:
 - a. Airfare OR mileage if driven (reimbursed at the IRS rate for charitable mileage)
 - b. Per Diem for 3 days. See section 2.c.2 above for details.
 - c. Hotel costs will be covered for Thurs-Sun of the Tournament Weekend.
 - d. Car Rental if necessary, up to a maximum daily amount as determined from year to year. Only standard economy rates will be reimbursed. No upgrades nor add-ons will be reimbursed. Cars should be reserved at least 60 days in advance whenever possible.
4. Committee Members (Non-Field Reps) will have the following costs covered while working the event:
 - a. Per Diem up to 3 days. See Section 2.c.2 above for details.
 - b. Hotel costs will be covered for up to 4 nights of the Tournament Weekend. The number of nights will be determined by the Committee Chair.
 - c. Car Rental if necessary, up to a maximum daily amount as determined from year to year. Only standard economy rates will be reimbursed. No upgrades nor add-ons will be reimbursed. Cars should be reserved at least 60 days in advance whenever possible.