

- 10.1 **BONDING OF OFFICERS:** The Region Director and the Treasurer shall be the Ohio Region Officers bonded at Central Division expense.
- 10.2 **PROGRAM AND BUDGET AUTHORITY:** Each Region Officer and Advisor anticipating reimbursement from Ohio Region funds shall propose a program and budget, then follow that budget after approval by the Board of Governors. The Region Director shall appoint a budget review committee to review all budget requests and make recommendations to the board for an overall Region Annual budget. No monies will be allocated in the budget without a specific request. Mid-year or mid-season budget modifications may be approved by the Region Director, but all additional expenditure allocations must be based on an identified new source of funds or a reduction made elsewhere in the budget.
- 10.3 **EXPENSE VOUCHERS AND BILLS:** Expense vouchers or bills for Region reimbursement may be submitted only for approved budgeted expenses. Expense claims must be backed up by paid bills or sales slips attached to the vouchers. Vouchers must be approved by the Region Director or the supervising Assistant Region Director. Region payments will be made only by check signed by either the Region Director or the Treasurer.
- 10.4 **TRAVEL REIMBURSEMENT:** Reimbursement for automobile travel within or outside the Region, when at the request with the prior approval for reimbursement by the Region Director, shall be limited to mileage at the rate allowed by the IRS as a contribution to a charitable organization. Tolls will be allowed as an additional expense.
- 10.5 **NO LOCAL TRAVEL COST REIMBURSEMENT:** Automobile travel within a Patroller's home Section will not be an allowable travel expense.
- 10.6 **AIR TRAVEL REIMBURSEMENT:** Travel by air will be reimbursed for the amount of the ticket, provided a ticket stub or voucher, or a clear photocopy of either, is submitted with the expense voucher; and provided further that reimbursement for air fare will be limited to the cheapest air fare available at the earliest time the decision could be made to travel. Air travel should be approved in advance by the Region Director or the supervising Assistant Region Director.
- 10.7 **REGION LODGING COST REIMBURSEMENT:** With prior Region Director or Assistant Region Director approval for each trip, even if the trip is already part of an approved annual budget, individual lodging costs up to half the cost of a room based on double occupancy per night, may be reimbursed.. Costs for lodging within the Patroller's home Section will not be reimbursed by the Region.
- 10.8 **REIMBURSEMENT FOR FOOD COSTS:** The maximum reimbursement for meal expenses shall be \$15 per day, but only when travel is outside the Ohio Region.
- 10.9 **DIVISION REIMBURSEMENT FOR DIVISION MEETINGS:** When Central Division funds are allocated and transferred to the Ohio Region for the purpose, the Region Director and the Assistant Region Directors attending the Central Division fall meeting and will be reimbursed to the amount of the Division allocation. The Region Director will also attend the Central Division spring meeting and will be reimbursed to the limits of the funds remaining.
- 10.10 **OTHER ADMINISTRATIVE EXPENSE REIMBURSEMENT:** The Region will reimburse an Officer or Advisor for postage, telephone, copying, and other authorized purchases for Region programs. Such expenses must be included in the approved annual program budget or approved by special authorization of the Region Director. Receipts will be furnished, originals or photocopies, with the expense voucher.
- 10.11 **DIVISION REIMBURSEMENT OF ADVISOR TRAVEL:** When Division funds are allocated for the purpose, and when certain Region Advisors are asked to attend Central Division meetings, training sessions coordination meetings or clinics, they will be reimbursed by the Division for travel expenses. Each invited

Advisor will be advised in advance the amount of financial assistance allowed. To avoid misunderstandings, it is the traveler's responsibility to clarify the exact reimbursement policy as it applies to their specific situation prior to starting the trip. The Region Advisor may decline an invitation to attend a Division event other than the Central Division fall meeting if Division reimbursement is insufficient. Division policy requires that separate expense vouchers with receipts must be submitted for each individual's expenses. These expense vouchers and receipts are sent through the Advisor's supervising Assistant Region Director to the Region Director or designated Region Officer for approval and forwarding to the Division Treasurer for payment.

- 10.12 **SELF-FINANCING PROGRAMS:** Self-sustaining or self-financing Region programs, *e.g.*, for Avalanche and Ski Mountaineering, revenues from are to balanced expenditures. Except for significant one-time purchases and for materials such as texts that are carried over to later seasons, all program expenses are to be covered by current year course fees. IRS and Central Division regulations do not allow independent checking accounts for these programs. Fees collected from participants are to be submitted to the Region Treasurer. Expenses are to be paid by the Region Treasurer upon submission of approved expense vouchers. Residual course fees from self-sustaining program will be carried over to the next year by the Region Treasurer for that specific program for the purchase of materials such as texts and for the purchase, repair, and replacement of equipment used in that program.
- 10.13 **VOUCHER APPROVAL AND PROCESSING:** Vouchers submitted for reimbursement by either the Central Division or the Ohio Region must be complete and provide all the required information on the approved voucher form, and be supported, when ever possible, by originals or photocopies of receipts documenting the expenses. Expense vouchers are to be routed through the supervising Assistant Region Director who will validate the prior budget approval for the actual expenses claimed or return it to the originator for correction within ten days. When validated, the Division Vouchers will be forwarded through the Region Director to the Division Treasurer for payment; the Region vouchers will be submitted to the Region treasurer for prompt payment.
- 10.14 **BUDGET EXPENSE CATEGORIES:** Proposed budgets shall be related to program tasks, and shall identify major expense categories, such as travel, lodging, purchases, copying, telephone, and postage, when the total budget proposed exceeds \$25.
- 10.15 **FINANCIAL REPORTING CALENDAR:** The Ohio Region financial reporting calendar is based on the following deadlines:

June 30 End of Fiscal Year
 15 August Patrol Annual Financial Summary Report due to Section Chief
 1 September Section Annual Financial Report Summaries Due to Region Treasurer
 1 October Region Annual Financial Summary Report due to Division Treasurer