**West Virginia Reading Association**

**Accountable Expense Reimbursement Plan**

Be it resolved, that Board of Directors (BOD)/Administrative Council and Committees (ACC)/local and special interest council representatives of the West Virginia Reading Association (hereinafter referred to as “WVRA” be reimbursed for business expenses incurred on behalf of and authorized by the WVRA (hereinafter referred to as “authorized business expenses”) in accordance with the following criteria:

1. **Business Purpose**

Authorized business expenses covered by this plan must meet the requirements for deductibility as business expenses under Federal tax law. Such expenses must have been incurred by BOD/ACC/local and special interest council representatives in connection with the performance of services by such on behalf of WVRA;

1. **Adequate Substantiation**

Any BOD/ACC/local and special interest council representative requesting reimbursement for authorized business expenses hereunder must furnish to the WVRA treasurer adequate substantiation of expenses to be reimbursed. Adequate substantiation shall be accomplished by the timely submission to the treasurer a WVRA expense reimbursement voucher properly completed in accordance with the substantiation requirements of Federal tax law, together with any relevant documentary evidence required under the substantiation requirements of Federal tax law. Such documentary evidence shall include the amount, description indicating the particular nature of the expense, time, place and business purpose or use of any authorized business expenses and any other necessary, related information;

1. **Return of Excess Amounts**

Any BOD/ACC/local and special interest council representative receiving payment from WVRA for an authorized business expense incurred by such BOD/ACC/local or special interest council representative on behalf of WVRA must return to the treasurer, within thirty (30) days after the incurrence of any such expense, any amount of such payment that exceeds the amount the BOD/ACC/local and special interest council representative has properly substantiated related to such expense;

1. **Request for Reimbursement**

Any request for reimbursement for any authorized business expense hereunder must be submitted by BOD/ACC/local or special interest council representative within fifteen (15) days after the incurrence of such expense by such BOD/ACC/local or special interest council representative. Any request for reimbursement must be submitted via a properly completed and substantiated WVRA expense reimbursement voucher or computer facsimile thereof and related documentary evidence in accordance with the provision of paragraph (2) above;

1. **Reimbursement of Transportation (Automobile) Expense**

Authorized transportation (automobile) expense hereunder shall be reimbursed to a BOD/ACC/local or special interest council representative, if eligible, at the current Federal published mileage rate at the time of the travel for properly substantiated mileage with an authorized related business purpose;

1. **Reimbursement of All Other Expenses**

All other authorized business expenses hereunder shall be reimbursed in an amount equal to the actual cost thereof incurred by a BOD/ACC/local or special interest council representative;

1. **Advances**

In limited circumstances, advances of authorized business expenses to be incurred by a BOD/ACC/local or special interest council representative on behalf of WVRA may be granted an advance at the sole discretion of the WVRA treasurer. The amount of money advanced by the WVRA treasurer to a BOD/ACC/local or special interest council representative MUST be reasonably calculated not to exceed the amount of anticipated expenditures and made on a day within thirty (30) days of the day that the anticipated expenditures are paid or incurred. The BOD/ACC/local or special interest council representative receiving such advance must substantiate any related expense to the WVRA treasurer within fifteen (15) days after incurring any such expense and return to the WVRA treasurer within fifteen (15) days any advanced amount that exceeds the amount the BOD/ACC/local or special interest council representative properly substantiated related to such expense;

1. **Additional Rules**

Any reimbursement for expenses hereunder shall be payable to a BOD/ACC/local or special interest council representative by a check written. This plan shall be maintained on a fiscal year (i.e., July 1 through June 30) basis and the method of reimbursement enumerated hereunder may not be changed by action of either WVRA or the BOD/ACC/local or special interest council representative during a fiscal year (i.e., once the method of reimbursement is used, it must be consistently followed for the rest of the calendar year);

1. **Consequences of Failure**

Consequences of failure by a BOD/ACC/local or special interest council representative to comply with any provision or provisions contained in paragraphs 1 through 8 above may, at the option of WVRA, render the expenses related to such failure non-reimbursable.

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