

# **LCIF Expense Claim Guidelines**

This document outlines general guidelines for reviewing/processing expense claims submitted by LCIF volunteers; including Board of Trustees, Constitutional Area Leaders and International Committee members, Special Committees members, Area Leaders, Multiple and District Coordinators, members of the SightFirst Advisory Committee and Lions Quest Advisory Committee, and other Lions leaders representing LCIF at the foundation's request. Guidelines for contractual consultants, including SightFirst technical advisors and Lions Quest trainers provide additional detail and should be used by those individuals.

## **1. Trip Approval**

Other than attending an approved meeting or event (i.e. board meeting, SAC/LAC meeting), the traveler must obtain approval from the foundation prior to scheduling their travel.

## **2. Airfare Reimbursement**

Travel arrangements should be made through the association's preferred travel agent, Carlson Wagonlit Travel (CWT). If the traveler chooses to use his/her own travel agent, they must obtain approval from the LCI Travel Department prior to ticketing any fare in excess of US\$1,000. Airfare less than US\$1,000 should be booked at the lowest logical standard or discounted fare by the most direct route for the authorized class of service and period of travel. Reimbursement would be made on actual cost, not to exceed the amount approved by LCI Travel Department.

See appendix 1 for the authorized class of airfare.

Once airfare is ticketed, the traveler is responsible for any change fees incurred due to a change in itinerary unless prior approval is obtained from the foundation.

## **3. Proper Completion of Expense Claims**

Prior to approving travel expense claims, the foundation must review the expense claim to ensure that it was properly completed.

The following items should be reviewed:

- a. All items on the expense claim are coded to proper department and account (see appendix 2 for table of most commonly used departments and accounts).
- b. Ensure all expenses are reasonable and within policy (see appendix 3 for table for key policy provisions)
- c. Ensure claim was signed and dated by traveler.
- d. Date LCIF received claim should be noted on claim.
- e. Ensure original itemized receipts for all meals and any expenses over \$75 are attached to the claim and are legible (**facsimile and electronic copies of itemized receipts may be acceptable and may be considered as original**). Also see appendix 3 for all documents that should be attached to claim.

**Note that original receipts are required for all India expenses regardless of amount and the original expense claim needs to be sent to the ISAMME office first and they will retain the original documentation and forward a copy to Oak Brook.**

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- f. Convert the amount due into US Dollars if the expense claim is in a foreign currency that needs to be converted (see #6 – currency conversion section on next page for more details).

### **4. Determine if Claim was Submitted Timely**

All expenses claims should be submitted to LCIF for reimbursement within **60 days** from the date they were incurred. If not received within this time, the claim must be approved by an administrative officer.

### **5. Ensure Expense Claim is Properly Approved**

The appropriate department manager should sign and date to show their approval in the spaces indicated on the expense claim form. The foundation's executive administrator must also sign and date the claim if it was submitted after 60 days from date the expense was incurred or if the total claim exceeds the department manager's signature authority (up to US\$5,000).

Any exception to the foundation's policy requires the executive administrator's approval and documentation substantiating this approval should be attached to the claim.

See appendix 4 for more detail on proper approval.

### **6. Conversion into US Dollars**

Expense claims will generally be paid in local currency (i.e. the currency the traveler used) provided that LCI has a bank account in that currency. If LCI does not have a bank account in that currency, the traveler will be reimbursed in US Dollars and whoever is reviewing the claim will be responsible for converting the amount to US Dollars accordingly before submitting to Accounting.

The "*International Payments Quick Reference Guide*" on SharePoint can be used to determine which currency the expense claim will be paid. Appendix 7 contains the current International Payments Quick Reference Guide from Accounting. However, Accounting updates this document regularly and it can be accessed by clicking on the following link <http://my.lionsclubs.org/Divisions/Finance/Accounting/SitePages/default.aspx>.

Steps for converting foreign currency into US Dollars:

- Consult Accounting's *International Payments Quick Reference Guide* and look up the country on the sheet:
  - If "US Dollar" is listed in the "Account Currency" column, then you will have to convert the foreign currency into US Dollars.
  - If a currency other than "US Dollar" is listed in the "Account Currency" column, you do not have to convert the foreign currency and can proceed with processing the claim.
- If currency conversion is required:
  - Look up rate on Oanda - <https://www.oanda.com/currency/converter/>
  - Under "Currency I Have", click the dropdown box and select the appropriate foreign currency.
  - Under "Currency I Want" click the dropdown box and select US Dollar.

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- Click the calendar by the “Date” field and select the date that LCIF received the expense claim. See Appendix 5 for an example of looking up the rate of Kenyan Shilling to US Dollars on May 31, 2018.
- For each expense line item, multiply the foreign currency amount by the exchange rate from Oanda.
- Note – if working in the Excel Expense Claim Template, you can enter the exchange rate into the cell highlighted in orange in the “For Accounting Department Use Only” table and it will automatically compute the US\$ amount.

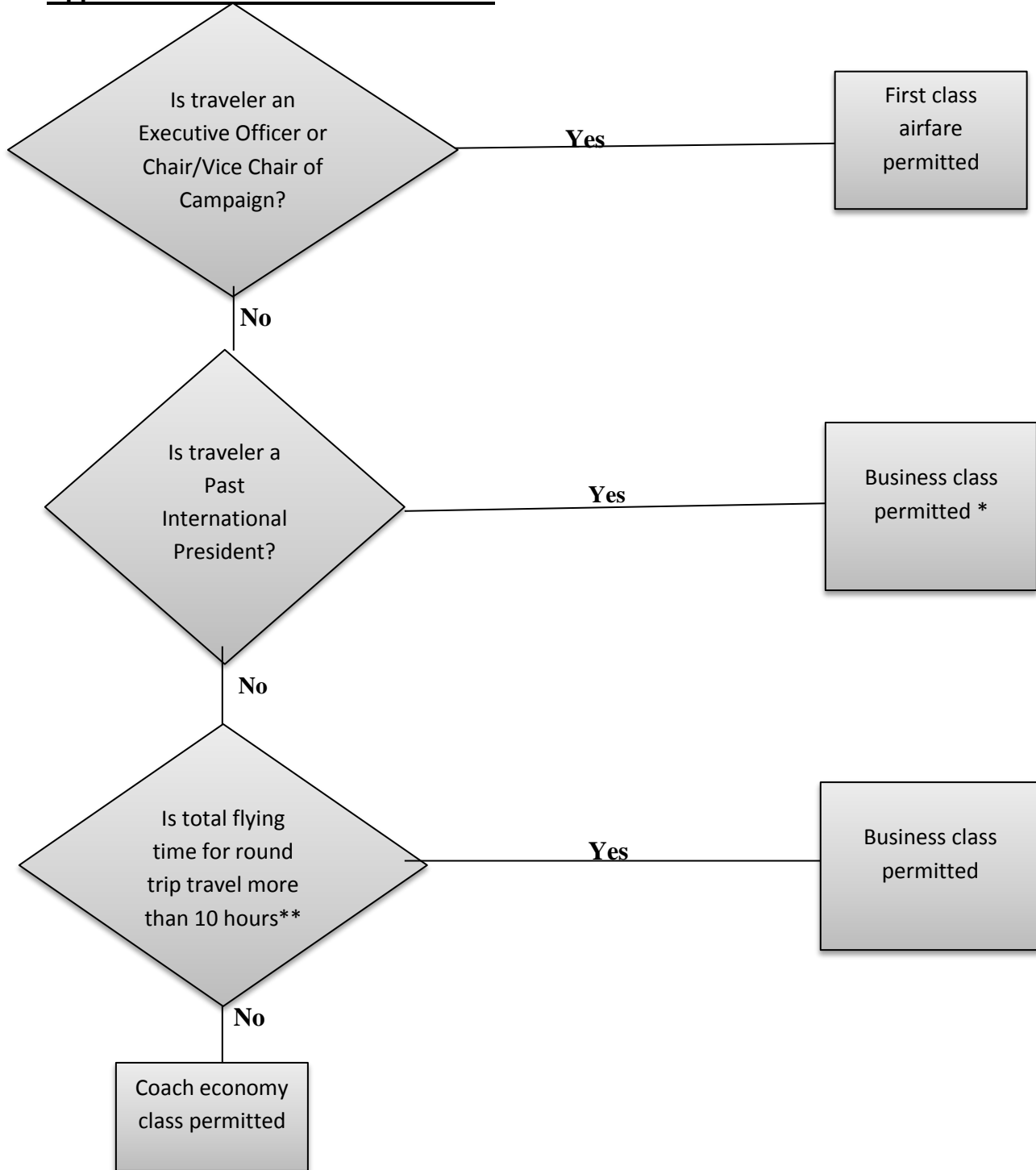
### **7. Expense Claim is Submitted to Accounts Payable and Paid**

Once the expense claim is submitted, Accounts Payable (AP) will review the claim and communicate any problems with the claim to the department manager who approved the claim. Examples of problems may include account number does not exist in Lawson or is incorrect, proper approval not provided or wire transfer was not able to be transmitted successfully.

See appendix 6 for division of responsibilities.

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## Appendix 1- Authorized Class of Airfare



*\*Note – upgrade allowance is available to PIPs whose round trip exceeds 10 hours. This allowance is subject to applicable tax reporting (LCI Travel to communicate to LCI Accounting).*

*\*\*Note – for any reference to “exceeding ten hours” flying time should be based on most logical/direct flight and does not include time on ground for connecting flight.*

## **LCIF Expense Claim Guidelines**

### **Appendix 2 – Commonly Used LCIF Departments and Account Codes**

<b>Commonly Used LCIF Departments</b>		
<b><u>Department #</u></b>	<b><u>Department Name</u></b>	<b><u>Type of Claims</u></b>
<b>1095</b>	Immediate Past President	Chairperson expenses
<b>6304</b>	Development Department	Multiple District & District Coordinator expenses, OSEAL office expenses, fundraising events, India CSR expenses.
<b>6305</b>	Humanitarian Initiatives	Visits to program sites for monitoring & evaluation, partnership visits (e.g. Special Olympics, GAVI), and travel to forums.
<b>6307</b>	LCIF Governance	Board of Trustees expenses associated with three annual board/committee meetings and with two annual LCIF Executive Committee meetings.
<b>6309</b>	New and Emerging Initiatives	Visits to program sites for monitoring & evaluation, partnership visits and travel to forums.
<b>6371</b>	LCIF Mumbai Office	Travel expenses for India office
<b>6380</b>	Capital Fundraising Campaign	Expenses associated with the Multiple District & District Coordinator trainings for capital fundraising campaign; as well as meeting expenses associated with campaign committee meetings.
<b>6404</b>	Global Health Initiatives Department	Visits to program sites and partnership visits (e.g. The Carter Center, IAPB); as well as costs associated with SAC meetings.
<b>6410</b>	Global Health Initiatives Technical Advisors	Travel costs for GHI technical advisors (posted to appropriate activity code) and monthly professional fee claims.
<b>6480</b>	Diabetes Technical Assistance	Meeting/travel costs associated with the Diabetes Working Group.
<b>6501</b>	Lions Quest	Meeting/travel costs associated with LAC meetings and partnership visits. Travel costs for trainers at LQ workshops and training of trainers' institutes. Lions travel to staff-led trainings and regional meetings; as well as travel to forums.

*Note the purpose of the trip is the main factor in determining what department to charge. For example a member of the Board of Trustees may visit a humanitarian grant project site and these expenses would be charged to 6305 – HPD as opposed to 6307 – LCIF Governance. Even though the expenses are for a board member, the expense is related to monitoring and evaluating grants.*

## **LCIF Expense Claim Guidelines**

### **Appendix 2 – Commonly Used LCIF Departments and Account Codes (continued)**

*Also, department 1095 is a LCI department. All of the chairperson's expenses are charged to this department and at the end of every month the total expenses are split evenly with the foundation.*

<b>Commonly Used Account Numbers</b>		
<b><u>Account #</u></b>	<b><u>Account Description</u></b>	<b><u>Examples</u></b>
<b>5200</b>	Transportation	Taxis, car rental, bus, train, mileage, parking, airport luggage fees. Also includes tips paid to drivers.
<b>5210</b>	Meals and lodging	Meals (including tips) and lodging, snacks, etc.
<b>5220</b>	Airfare	Airfare
<b>5230</b>	Other travel expenses	Tips to porters, maids, bellmen. Visa photos, internet, telephone and misc. Daily allowances. Also includes doctor visits and prescriptions as required when traveling to certain countries.
<b>5470</b>	Equipment rental	AV equipment rental for meetings/trainings.
<b>5930</b>	Meeting Room Expense	Cost of renting meeting room space for trainings/fundraising events.

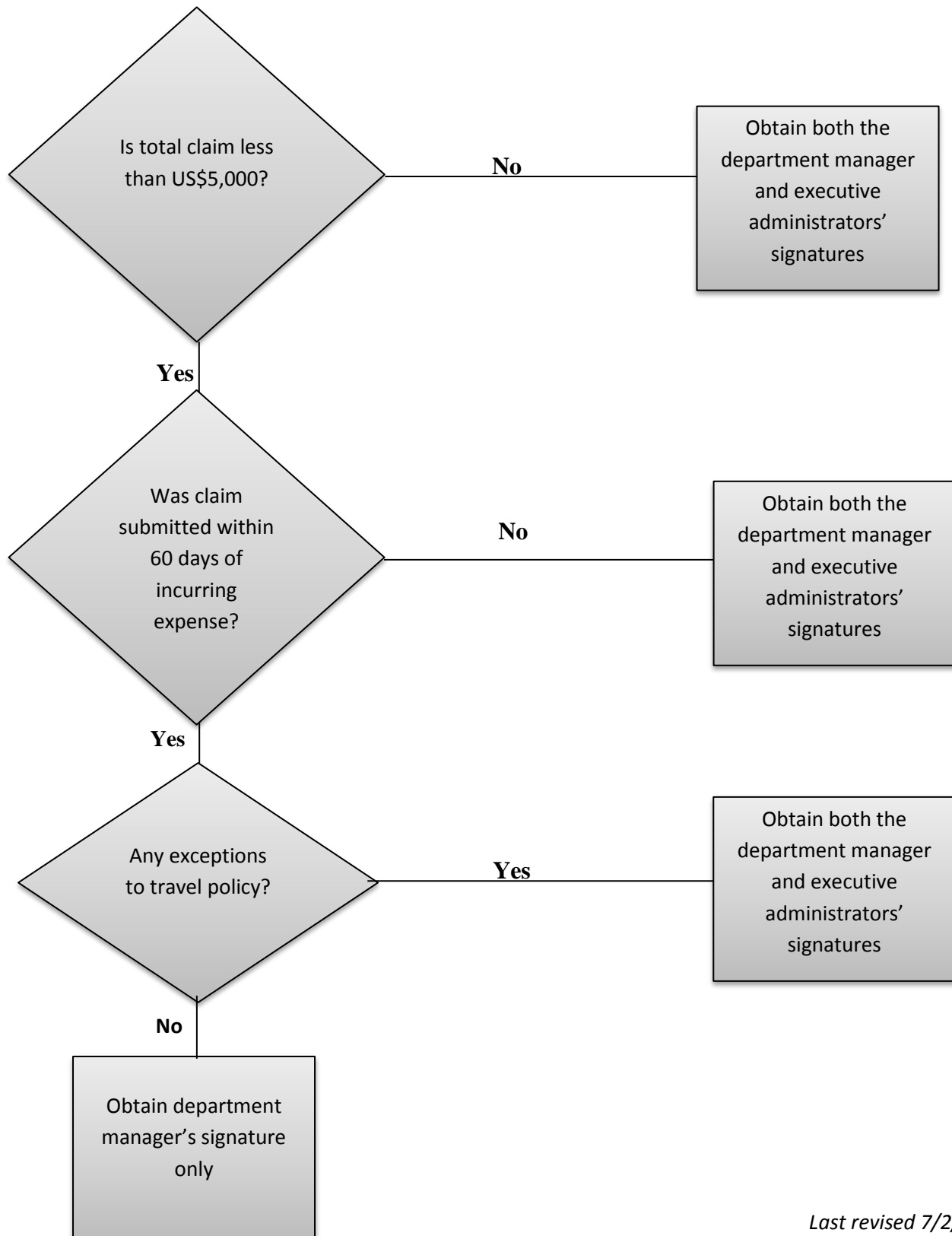
# **LCIF Expense Claim Guidelines**

## **Appendix 3 – Key Travel Policy Provisions**

- **No personal expenses will be reimbursed by the foundation.** If a personal expense was charged to a LCI credit card, the traveler will be billed or the amount due will be deducted from any outstanding reimbursement claims.
  - Meals are reimbursed for actual amount spent by traveler, **excluding alcoholic beverages.**
  - Hotels are reimbursed for actual costs of a standard room. Reasonable laundry, dry cleaning, maid tips and internet usage may be reimbursed.
  - Taxicabs are reimbursed for actual expenses incurred, including tips.
  - Standard mileage reimbursement rate for automobile travel is **US\$0.50 per mile (US\$0.31 per kilometer)**. Allowed when it is the least costly transportation available. Cost of meals, lodging, parking, mileage, tolls, taxis, ferries and transportation costs incurred while in transit may be reimbursed, if such costs do not exceed the cost of round trip airfare, based on authorized class of service, and costs of round-trip ground transportation to/from airports.
  - Vehicle may be rented when it is less expensive than other means of commercial transportation. Reimbursable costs include rental, gasoline, tolls and other related expenses. **Such costs shall not exceed the cost of round trip airfare, based on authorized class of service and round-trip costs to/from airport. Any loss or damage to the rental vehicle is the traveler's personal responsibility.**
  - Documents required to be attached to claim:
    - Original itemized receipts are required for **all** meal expenses (**facsimile and electronic copies of itemized receipts may be acceptable and may be considered as original**).
    - Other than meals, receipts are required for expenses US\$75 or greater (still encouraged if amount is under US\$75, but not required).
    - Airfare – travel itinerary, proof of payment and airline ticket number.
    - Hotel – itemized hotel receipt/bill showing amount paid.
- Note that original receipts are required for all India expenses regardless of amount and the original expense claim needs to be sent to the ISAMME office first and they will retain the original documentation and forward a copy to Oak Brook**
- Expense claims should be submitted within **60 days** of the date incurred. Any claims received late require the approval of an administrative officer.
- Companion travel is only authorized for the LCIF trustees attending the LCIF Executive Committee meetings that immediately precede the meeting of the Lions Clubs International Board of Directors as the LCI Board of Directors' reimbursement rules are followed during these meetings.

# LCIF Expense Claim Guidelines

## Appendix 4 – Expense Claim Approval







# LCIF Expense Claim Guidelines

## Appendix 5 – Oanda Currency Rate Lookup

### Currency Converter

Currency Converter   Historical Exchange Rates   Live Exchange Rates   Transfer Money   [print](#)


**Currency I Have:**  
 Kenyan Shilling   KES ▼

**Currency I Want:**  
 US Dollar   USD ▼

**AMOUNT:** I have this much to exchange   **AMOUNT:** I want to buy something at this price

1   0.00977

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# **LCIF Expense Claim Guidelines**

## **Appendix 6 – Division of Responsibilities**

<b>Division of Responsibilities</b>	
<b><u>LCIF Reviewer (see table below for list of reviewers)</u></b>	
<ul style="list-style-type: none"> <li>• Ensure trip was approved</li> <li>• Verify that claim for airfare is proper based on amount approved by LCI Travel</li> <li>• Review expense claim for accuracy and completeness</li> <li>• Confirm timeliness of claim</li> <li>• Make sure proper approvals are obtained</li> <li>• Submit claim to LCI Accounts Payable for processing</li> </ul>	
<b><u>LCI Finance/Accounts Payable</u></b>	
<ul style="list-style-type: none"> <li>• Ensure claim was properly approved and all documentation provided</li> <li>• Issue payment to traveler</li> <li>• Inform LCIF department manager of any problems with payment processing and what is needed to properly process claim (i.e. correct account numbers, proper approval, etc.)</li> <li>• If no response from LCIF department manager, inform LCIF Executive Administrator of problem.</li> <li>• Withhold applicable tax from payment and ensure proper tax reporting when LCI Travel notifies them that a Past International President (PIP) used an upgrade allowance to fly first-class for a flight that exceeds ten hours.</li> </ul>	
<b><u>LCI Travel</u></b>	
<ul style="list-style-type: none"> <li>• When traveler uses his/her own travel agent, approve the maximum reimbursable amount for roundtrip airfare based on the authorized class of service as provided in appendix 1.</li> <li>• Inform LCI Accounting when a Past International President books a first-class ticket using an upgrade allowance for a trip where the flying time exceeds ten hours or more so accounting can ensure proper tax reporting if applicable.</li> <li>• Ensure proper controls are in place so companion travel is not booked when not authorized or traveler does not exceed their authorized class of service.</li> </ul>	

<b>List of LCIF Reviewers and Managers by Department</b>		
<b><u>Department #</u></b>	<b><u>Reviewer</u></b>	<b><u>Approval Manager*</u></b>
<b>1095</b>	Normally submitted to and processed by LCI	
<b>6304</b>	Karen David	Johnny Cooper
<b>6305</b>	Tess Zimecki	KaSondra Byrd
<b>6307</b>	Christine Hastings	Christine Hastings
<b>6309</b>	Tess Zimecki	Benjamin Futransky
<b>6371</b>	Christine Hastings	Christine Hastings
<b>6380</b>	Joshua Friedman	Joshua Friedman
<b>6404</b>	Sally Garrison	Global Health Initiatives Manager (TBD)
<b>6410</b>	Sally Garrison	Global Health Initiatives Manager (TBD)
<b>6480</b>	Sally Garrison	Global Health Initiatives Manager (TBD)
<b>6501</b>	Diane Suffield	Matt Kiefer

*\*Note – when manager is out of the office they may delegate approval authority to another LCIF manager which could include any of the approval managers listed in the table above as well as Tony Paskauskas and LCIF Marketing Manager (TBD).*

*Last revised 7/2/18*