

# US YOUTH SOCCER, REGION III

## FISCAL POLICIES AND PROCEDURES

**Annual Budget:** The Regional Director has the responsibility for bringing a proposed annual budget before the Regional Counsel for approval. The Region shall utilize a budget as a structure for financial planning and fiscal control. The budget shall represent a proposed plan of operations, including the key components of the Region. It shall not preclude implementation of innovative programming or the addressing of specific operational or capital needs that become apparent subsequent to budget approval. Following approval, the budget becomes the vehicle through which the Regional Director places the plan into operations and confines spending to the structure of the budget.

**Fund Accounting:** The Region shall maintain its financial records in accordance with the principals of accounting, and under the direction of the National Office. Under the fund accounting concept, separate accounting entities, or funds, are established to achieve a proper segregation and accurate presentation of those resources available for use at the discretion of the Director, and of those resources over which the Region/Director has little, if any, discretion as to use because of externally imposed restrictions. The Regional accounting records shall be separated into different funds, which will be managed according to the Program for which they are allocated. Each fund shall be a separate set of self-balancing accounts. Additionally, a separate operating statement, or revenues and expenses, for each source of funds shall be maintained.

The Region will use a fund accounting package (currently Citrix) that will track the use of funds by different funding sources. All Regional income will be deposited into the correct source and all expenses (payroll and other expenditures) will be taken from the source as allocated in the approved budget.

**Fixed Asset Inventory:** The region will maintain a fixed asset ledger inventory of physical assets/personal property of the Region. The ledger will include:

1. A specific description of the asset including brand name, model and serial number of the asset;
2. The person who has physical control over the asset;
3. The location of the asset; and
4. The approximate value of the asset.

The fixed asset subsidiary ledger shall be updated as new assets are acquired. Annually the National Office updates the fixed asset inventory for each Region. Region III will comply with requests for information as to where the asset is located, and by whom it is used. If an asset is retired or lost, the Regional Director will notify the National Office of such.

**Program Advances:** Cash advances will be issued against the budget. The respective Program Manager will be responsible for accounting for all expenses from the advance. Under NO circumstances should the advances be used for contract labor payments. The balance of the advance (if any) will be returned to the Regional Office for re-deposit and the reason for the return. Receipts are required for all expenditures.

The accounting for the advance must include the following:

- a) A list of expenditures (with receipts) giving the date/payee/purpose. If the expenditure was for a group, the full names for those persons, their position, the business purpose and details, and the items purchased for each individual must be given.
- b) If the expenditure includes more than one accounting code, i.e. office supplies, copies, miscellaneous, those items should be broken out on the receipt for ease in allocating to the proper budget line item.
- c) Copies of the receipts should be attached to the report.
- d) A check for the balance of the advance (if any) should be included.

**Expense Reimbursements:** A US Youth Soccer Expense Reimbursement form ( available on-line, [usysregion3.org](http://usysregion3.org)) shall be submitted to the Regional Office and shall include all receipts and/or documentation of the expenses. Verbal requests will not be reimbursed.

Expenses will be paid only as a result of documentation supporting the expense.

Anyone with expense reimbursement approval authority must be fully cognizant that their signature on an expense report indicates conformity to stated Regional policies, that legitimate and necessary expenses have been incurred, and that items on the expense report are properly reimbursable to the person submitting the report. Both the person submitting the report and the person approving the report have equal responsibility for its correctness and are ensuring that all expenditures are commensurate with Regional policy.

Expenses should be submitted in a timely manner, usually not longer than a month after the expense has been incurred. Anyone submitting a request for reimbursement longer than 30 days following the end of our fiscal year will need Regional Director approval to receive reimbursement.

**Credit Cards:** Credit cards may be issued to those individuals approved by the Regional Director. All cards will be issued in the name of the approved individual. The Regional Director has the final say as to the credit limit on the card.

Only budgeted expenses may be charged against the card. Use of the card for personal expenses is grounds for cancellation.

A US Youth Soccer Charged Expense form shall be submitted and shall include all receipts, with the itemized bills and/or documentation of the expenses, to the Regional Office. The Office will ensure that the cards are paid in a timely manner. Annual fees for the card will be paid from the Program Account.

The Regional Office staff will contact appropriate persons if there is a question on the bill regarding expenses incurred. If proper documentation is not received within a specified time period, the credit card issued to the delinquent person will be cancelled.

**FedEx Charges:** The Region has a FedEx account that can be used for Region business. Pre-printed FedEx air bills are available from the Region Office. In all cases, when using FedEx or any carrier, a copy of the air bill or freight bill shall be returned to the Region Office with an Expense Reimbursement form (if paid by sender) or a Charged Expense form (if charged to the Region FedEx account.)

**Travel:** Overall, the mode of travel should be the least expensive. Any deviation from this practice should receive prior approval from the Regional Director. The Region will pay the lesser of mileage or airfare for attendance at approved Regional meetings or tournaments. Requests to attend functions will be to the Regional Director and/or Program Manager

**Air travel:** The Region will reimburse for coach class tickets.

Travelers should make their reservations as early as possible to take advantage of the lowest fares available. The Regional Director reserves the right to deny travel to a person waiting until the last minute to reserve their flight.

Travelers should try to keep their schedules flexible and book flights at cheap times during the day on the day of travel, if available.

**Automobile:** The Region will reimburse for actual miles driven while using a personal automobile. The amount for the mileage reimbursement will be the rate set by the National Office, which is usually that of the IRS. This is an all-inclusive rate (covering gas, insurance, depreciation, maintenance, and use).

Parking and tolls are expenses that will be reimbursed in addition to mileage.

The actual mileage reimbursement will be round trip from home to the meeting site, hotels to site of tournaments, etc. Side trips for personal use will not be reimbursed and should not be included in reimbursement request.

**Rental Cars:** Persons renting cars should get the approval for this expense from the Regional Director or Program Manager prior to rental.

Traveler should request a compact or economy car, except where three or more persons are traveling together.

Rental agreements offer several waivers to the traveler. Check with the National Office for waivers that should or should not be taken.

The actual rental receipt, along with payment receipt, is required for reimbursement.

The traveler should make every attempt to find and use the most economical mode of transportation. At times, taxis, hotel courtesy cars, airport shuttles, etc., are more economical and negates the use of a rental car.

Lodging Single room rates should be requested when making a reservation. If a companion, not associated with Regional business accompanies the traveler, the Region will reimburse for the room portion associated with the Regional Representative. Lodging expenses should be itemized on the reimbursement form. In addition, the itemized hotel bill must be included. It is the responsibility of the traveler to cancel the reservation. Expenses for no-shows will not be reimbursed.

Meals: The Region will reimburse for actual meal expenses, including tips. Reimbursement will be for the actual cost of the meal. Receipts for all meals is preferable, however, meals exceeding a total of \$30 a day, the receipt for the highest meal of that day will be required.

The traveler will not receive reimbursement for meals consumed at home, on the airline, meals provided at an event but the traveler chooses to dine at another location, or if the meal is paid by another member in the Region.

The traveler should make every effort to attend and participate in "free meals" at national and regional meetings. It is, after all, the business of the traveler to attend the function and represent the Region.

The Region will reimburse for room service at a hotel only to the amount that can reasonable be expected to pay if dining at the hotel restaurant.

The Region does not reimburse for liquor charges and these expenses should be separated from the restaurants final bill, or easily distinguished from the final bill.

Only with the approval of the Regional Director or Program Manager will group meals (2 or more diners) be reimbursed to one individual. The receipt must show who was at the meal.

Non-Reimbursable Expenses: The Region will not pay for personal expenses such as: traffic citations, cost of clothing, personal medical expenses, valet, entertainment, loss of personal property, personal grooming expenses, movies, individual or group bar expenses, snacks for rooms, personal telephone calls, or any other personal expenses.

Additional costs incurred when a spouse/friend/family member accompanies a Regional traveler are not reimbursable.

Any expenses that are not related to Regional business should not be included on the expense reimbursement form.

**Non-Compliance:** Failure to comply with financial policies of US Youth Soccer could result in the non-compliant individual being removed from their appointed or elected office and prohibited from participating in Regional business.