

NATIONAL AIR TRAFFIC



CONTROLLERS

ASSOCIATION  
LOCAL ZSE, AFL-CIO

## FINANCIAL POLICY

Adopted December 2019

### INTRODUCTION

It is the responsibility of the Local's President to manage the Local's funds in the best interest of its members. It is also NATCA's policy to reimburse employees and/or members for expenses incurred while performing their duties. While it is NATCA's desire to reimburse individuals for legitimate business expenses, the Officers are required to protect the Union's funds from misuse. The Labor- Management Reporting and Disclosure Act of 1959 states:

*"The officers, agents, shop stewards, and representatives of a labor organization occupy positions of trust in relation to such organization and its members as a group. It is the duty of each person, taking into account the special problems and functions of a labor organization, to hold its money and property solely for the benefit of the organization and its members and to manage, invest and expend the same in accordance with its constitution and bylaws and any resolutions of the governing bodies adopted there under..."*

### PURPOSE

The purpose of this policy is to establish local guidelines and procedures to assist the Officers of the Local in conducting business in accordance with Department of Labor (DoL) and NATCA rules and regulations. This policy shall be amended in accordance with the Local Constitution and Robert's Rules of Order.

### GENERAL

The Local's fiscal year shall be from January 1 through December 31.

The Local's Treasurer shall maintain the business records of the local. The business records must include at a minimum: copy of the Local Constitution, copies of meeting minutes, vouchers with receipts, rebate records, bank statements, financial reports, check register and cancelled checks. All business and financial records shall be retained in accordance with the National Document Retention Policy or longer if required by DoL regulations.

All checks and vouchers shall be signed by Either the President or the Vice President, and the Treasurer.

The Local Treasurer shall maintain a current inventory listing of the Local's assets.

At the first quarterly membership meeting the Treasurer shall prepare a budget for the next fiscal year. The budget shall be adopted or amended by the membership at the meeting. Modifications to the budget lines may be made by a majority vote of the Local Executive Board.

The Treasurer shall prepare and file the Local's LM forms in a timely manner with the DoL and ensure that the Local files properly with the IRS via the IRS990 Form. The President of the local is responsible for ensuring the forms are correct prior to signing.

The local shall not maintain a line of credit or a credit card.

## **VOUCHERS**

All Income and expenses submitted for reimbursement shall be on an approved Local Voucher. (See Example) Expense vouchers that are not submitted correctly will be returned to the originator unpaid and will be considered upon proper documentation of the expense. EFT payments for reoccurring bills are authorized. A voucher will be generated for each occurrence.

A Debit Card may be issued to the President and Treasurer for use on official union business only. Proper documentation shall be submitted with a completed voucher for each transaction in which a debit card is used.

The Treasurer shall generate a number for each voucher. That number shall consist of the following scheme:

YY-C/D/E/I-NNNN-A

YY - Current Fiscal Year

Type of Transaction

C – Check

D – Debit Card Transactions

E – Electronic Funds Transfers (Bill Pay or Direct Debits)

I – Deposits of any kind

NNNN – Check Cumber or Four Digit Date (Excluding Year)

A – In the event of multiple date based transaction the voucher number should append a letter in alphabetic order for any given date.

NATCA and DoL require original, itemized receipts for all expenses, regardless of the dollar amount. Receipts must note the date of the expense, amount of expense, what was purchased, and the name and address of establishment.

**Unauthorized Expenses: Expenditures for the following items will not be reimbursed by NATCA:** Movies, Laundry (except in cases where travel lasts longer than five days, not to exceed \$40), Mini-Bars, Health Clubs/Spas/ Salons or Barbers.

## **MEALS**

When conducting official Union business, NATCA will reimburse the cost of meals if proper receipts are submitted for reimbursement and the cost of the meal is reasonable. Maximum amounts (before taxes and tips) shall be in accordance with the National Expense Reimbursement Policy. These amounts may be exceeded if the expense includes guests outside of NATCA with the approval of the President.

If the individual is paying for meals of other NATCA employees or members, the names and titles of those individuals must be noted. In addition to the required receipt information, the business purpose must be listed on the receipt or detailed on the voucher. Simply stating “meeting” as the business purpose is too vague.

Meals that are inappropriate, excessive (including tips over 20% unless for parties of six or more, in which case the establishment’s customary and reasonable tipping practices may be followed) or lacking proper documentation will be disallowed.

## **TRANSPORTATION**

**Air Travel:** Individuals who purchase airline tickets should strive for the lowest rate in economy class. Tickets should be purchased as far in advance as feasible to receive early purchase discounts. The purpose of travel must be indicated, along with an explanation of the union business being conducted.

**Rental Cars:** All rental vehicles must be approved in advance by the appropriate authorizing official, all rental vehicles must be mid-size or smaller. Full size vehicles / luxury cars and/or vans will require substantial justification for approval. While attending meetings at hotels that offer free airport shuttle service, rental vehicles will not be approved. Any driving violations received while driving a rental vehicle are the responsibility of the driver; NATCA will not pay for any tickets or fines. When authorized for a rental car the standard damage waiver may be selected.

**Taxis:** Taxi fares will be reimbursed, upon submission of receipts. Receipts must have the to and from location, the names of passengers, and the purpose of the trip (i.e., meeting at FAA with name and title of person).

**Mileage:** All mileage in personal vehicles must be documented with odometer readings, along with an explanation (starting point, destination and purpose of the trip). NATCA will reimburse at current maximum rate set by the Internal Revenue Service.

**Airport Parking/Taxi:** Airport parking fees or Taxi service to/from the home airport will be reimbursed based on the lowest practical cost. Lowest practical cost will be determined based on length of travel and distance between the traveler’s domicile and departure airport.

## **TRAVEL ADVANCES**

In order to claim the lowest possible airfare and to minimize the financial burden on the individual, airfare can be reimbursed at time of purchase. Should the travel need to be canceled after airfare is purchased, the individual will cancel the ticket according to the airlines cancelation policy. A refund of the ticket must be paid to the Local within 30 days of cancelation. Depending on the circumstances for the change and pending Executive Board approval the refund to the local may be less the applicable change fee. If the Airline policy is to refund tickets in the form of airline credit, the individual is still responsible for cash refund to the Local.

Except for airfare, travel advances are not authorized.