

CWA OPERATING BANK ACCOUNT (SDR ACCOUNT)

A general operating bank account (SDR Account) may be set up in an Administrative Unit, organizing, state, area or departmental office. The purpose of a SDR (Sundry Disbursement Report) Account is to give the designated office the ability to pay recurring monthly operating expenses in a timely manner. An SDR Account is an imprest bank account which is established at a set amount and periodically replenished to that amount. Expenses paid from the account are documented on an SDR form and submitted to the Headquarters Accounting Department for reimbursement.

This process is intended to cover small day-to-day operating expenses that an office may incur. Large expenses should be submitted for payment to Headquarters on a Bills Approved for Payment Form H-54. (See explanation of BAP in UOPM Section 15.3.)

Personal expenses are not to be paid from the operating account. Also, payments to individuals providing services are not to be paid from the operating account, as these payments may require 1099 reporting and must be processed on a BAP.

An SDR operating account may be opened with the approval of the Secretary-Treasurer. A letter should be submitted by the appropriate Vice President on behalf of the office requesting the account. The letter should include the following information:

1. Name of the agent (custodian of the account) – **must be a bonded CWA employee.**
2. Name of the bank (where the account will be held)
3. Amount of the operating advance requested (amount should be sufficient to cover operating expenses for one month)
4. Monthly office budget (should include types of expenses incurred on a monthly basis and approximate amount of same)
5. Recommendation of the Vice President.

A bank signature card should accompany the letter. CWA policy requires the following three signatures on that card; account agent (custodian), a person within the office selected by the agent to provide check authorization in the agent's absence and the Secretary-Treasurer. The agent and the alternate have signed the signature card prior to its being sent to the Secretary-Treasurer.

After the account has been approved, the signature card, operating advance check, SDR Direct Deposit Set up form and a notarized resolution will be sent to the agent. The completed Direct Deposit Setup Form should be returned to the Accounting Department as soon as possible. It usually takes 30 days to implement Direct Deposits to the SDR bank account.

One copy of the resolution is to be given to the bank to provide proof of authorization for the agent to use CWA's Federal I.D. number on the operating account.

The second copy is to be maintained with all other account information in the agent's records.

The account will be replenished by direct deposit when a Sundry Disbursement Report is submitted to Headquarters. The direct deposit advice will be mailed to the district office. (See the following instructions on SDR Account Bank Reconciliation and UOPM Section 15.2 for details on SDR (Form H-53.1).

The SDR operating account must be reconciled on a monthly basis in accordance with the following procedures and guidelines.

- A. Sundry Disbursement Reports should be compared to the checkbook to verify that (1) all expenses have been submitted for reimbursement and (2) all reimbursements have been recorded as deposits to the account.
- B. Submit any bank service charges for the operating account on an SDR.
- C. Reconcile the checkbook to the monthly bank statement on a timely basis.
- D. Normally, only SDR reimbursements are direct deposited to this account. **Other deposits must be itemized and explained** on the monthly bank reconciliation form and recorded as a credit entry on the SDR reimbursement.
- E. Quickbooks or Peachtree Accounting software is recommended for reporting purposes and expense accountability.
- F. Once the monthly reconciliation is complete, a copy needs to be attached to a completed Form H-52A and forwarded to the Accounting Department at Headquarters. You may attach reconciliations for multiple accounts to a single Form H-52A.

NOTE: If the account is closed the reconciliation of the old account along with a check for the remaining balance is to be forwarded to the Secretary-Treasurer. If the account is transferred to a new agent, the Secretary-Treasurer's office should be notified and sent new signature cards to comply with this change. Also, the outstanding office advance will be transferred to the new agent.

Administrative Unit Non SDR Bank Accounts

Administrative units may setup special bank accounts for Non SDR account activity such as Relief Fund Accounts, Education Accounts, Registration Accounts, Hospitality Accounts. The activity in these other accounts, referred to as Non SDR Accounts must be accounted for and reported on our financial statements and annual Department of Labor LM-2 report.

These accounts differ from SDR Accounts in that they are not imprest accounts and the activity will not be reflected in the unions Expense vs. Budget reports. Form H-53A should be used to report all bank account activity – Deposits, Bank Account Interest, Disbursements and Bank Charges.

A separate Form 53-A should be completed for each Non SDR Account and submitted monthly to the Accounting Department at Headquarters. A copy of the bank account statement should be attached.

FORM H-52-B
CWA MONTHLY BANK RECONCILIATION

**SUNDRY DISBURSEMENT REPORT
FORM H-52-A**

The Sundry Disbursement Report (SDR) should be submitted monthly or as needed.

Refer to UOPM Section 15.1 for instructions on establishing and maintaining an office operating account.

Payments from this account should be made to cover recurring monthly office expenses such as office cleaning, postage and express mail, office supplies, telephone and other such expenses. Any exceptions to this policy must be authorized by the Secretary-Treasurer's office.

Note: Items such as hotel bills, legal expense, air travel or personal expense reimbursements are not to be paid from the SDR account.

THE SDR SHOULD BE SUBMITTED ON A TIMELY BASIS, since the operating account may be replenished only by the reimbursements received from Headquarters for SDR's that have been approved and submitted through the proper channels.

When submitting the SDR, the agent should include the following information:

1. **The agent's name.** The agent is the primary person responsible for the expenditure of funds from this account.
2. **The bank account number.** This should be the bank account number assigned to the office operating account.
3. **Administrative Unit/Dept Code.** The agents Administrative Unit number.
4. **Address.** The office address.
5. **Date.** The date that the agent is submitting the SDR for reimbursement.
6. **Office/Serial Number.** This field should be filled out when the SDR is prepared in an organizing, state or local office. This is the number used in the Local office to track the forms submitted for payment.
7. **The Sundry Disbursement Report number.** This number should be assigned by the person preparing the H-52-A form. We suggest an alpha-numeric code that will distinguish it from other SDR accounts within CWA. We have found that the agent's initials followed by three numbers is effective. For example, ABC001 for the first SDR submitted by an agent, ABC002 for the second and so forth.

The following information is needed for **each** check being submitted for reimbursement:

A. Check number and Check Date.

B. Budget account - In most cases, this will be the Administrative Unit number. However, there may be occasion to charge an item to one of the general accounts such as equipment additions or building maintenance. If an expense is not being charged to the Administrative Unit, additional approvals are required. Such expenses should be submitted on a separate

SDR form. By submitting it as a single item on the form, you will not delay reimbursement of other items that do not require additional approvals.

- C. Expense account** - This defines the type of expense. See section 15.7 for expense code definitions.
- D. Project Number.** Expenses in connection with your normal work assignment should be coded to the project number **000**. Expense in connection with special projects should be coded to the project number assigned by this office, except when charged to committees and conferences. These codes are assigned by the President's office.
- E. Payee** - This should be the name of the organization or individual to which the check was paid.
- F. Labor Code.** You must enter the appropriate Labor Code to meet Department of Labor compliance requirements. **This code must be entered for every day expense is incurred.** This code will include a number and a letter coinciding with which functional activity that best fits your work and specify what area within the functional code your activity represents. Please see Labor Code Description List at the end of this section for coding detail.
- G. Sub Code.** If your budget requires additional codes for special reporting this field should be completed. This area will primarily be used by certain sectors to tie into other budget areas.
- H. Amount.** Amount of check written.
- I. Description** of the expense - Include an invoice number if available. When maintenance, cleaning or other monthly expenses are paid, include the month that the payment represents. For instance, "office cleaning – 09/02."

Notes:

Receipts: The original receipt/invoice should be submitted for each item on the SDR.

Bank Charges: Bank charges should be listed on the SDR as a bank fee and a copy of the monthly bank statement attached to the SDR.

Miscellaneous Deposits & Bank Account Interest: List any miscellaneous deposits and bank interest earned with a description. Remember – in order to maintain the established imprest amount of the bank account, these items must be listed as negative amounts that reduce the reimbursement total amount.

Approving expenditures: The agent must sign and date the SDR once it has been completed. The agent's signature certifies that the expenditures listed on the form are authorized expenditures incurred on behalf of the union.

The office should retain a copy of the completed form and forward the original to the appropriate office for approval. After approval is obtained, the SDR and supporting documents are forwarded to the Accounting Department at Headquarters for processing. After the SDR has been processed, a direct deposit advice will be sent to the agent.

If any further assistance is needed with these procedures, contact the Accounting Department at Headquarters.

**Section 15.2 A
International
(05/04)**

**FORM H-52-A
SUNDRY DISBURSEMENT REPORT**

**Section 15.2 B
International
(05/04)**

SDR DIRECT DEPOSIT FORM

BILLS APPROVED FOR PAYMENT FORM H-54

The Bills Approved for Payment Form H-54 is submitted by an Administrative Unit, organizing, state, local or departmental office when seeking payment for CWA-related expenses.

Several offices have operating accounts which may be used to pay recurring monthly expenses.

Expense items that are less than \$500, and must be paid within twenty (20) days of receipt, should be paid from the office operating account and submitted for reimbursement on an SDR form.

There are several types of expenses that must be submitted on a BAP form. For instance: air travel, hotel bills for meetings and conferences, legal expense, non-budgeted maintenance costs, etc.

An original copy of an invoice or bill must be submitted for each item listed on a BAP. These invoices should match the totals for each vendor listed on the BAP form.

The following information should always be provided when submitting a Bills Approved for Payment Form H-54.

1. The Administrative Unit/department name.
2. The Administrative Unit or department code. For example, 001 represents Administrative Unit 1, 024 the President's office, and so on.
3. The office address. Please include the full address including city, state and zip code. Also, please note when there has been an address change.
4. The date the BAP is prepared.
5. The office serial number. This field should be filled out when the BAP is prepared in an organizing, state or local office. This is the number used in the Local office to track the BAP forms submitted for payment.
6. The BAP number. This number is assigned by the Administrative Unit or Headquarters department. They should be numbered sequentially, not to exceed three digits. In other words, 001 through 999.

The following vendor information must be provided:

- A. The vendor number.** When available, the vendor number should be provided when submitting an item for payment. The vendor number is a six character code that represents that particular payee in the CWA Accounts Payable system. A current vendor list may be requested periodically from the Accounting Department. If you have not received a current vendor list, please contact the Accounting Department in writing.
- B. Vendor name.** The name of the organization or individual to receive the payment should be listed in this box.
- C. Customer account number.** When available, the account number should be provided to assure that the payment is credited properly.
- D. Description.** A description of the expense **must** be given.

The following information must be provided for each separate item to be charged on the form:

- E. Invoice number.** If there is an invoice number on the bill, it should be entered here.

- F. The invoice date.**
- G. The Budget Account.** In most cases, this would be the District number. However, there may be occasion to charge an item to one of the general budget accounts such as Defense Fund, equipment additions, building maintenance, etc.
- H. Expense Account.** The expense account number to which this item should be charged.
- I. Project Number.** Expenses in connection with your normal work assignment should be coded to the project number **000**. Expense in connection with special projects should be coded to the project number assigned by this office, except when charged to committees and conferences. These codes are assigned by the President's office.
- J. Employee identification number/name.** The employee number and name of the individual who incurred the expense for direct payments of hotel and/or air travel must be entered in this area. If the employee identification number is not available, enter the name of the employee and the accounting department will assign the appropriate number. **Each employee's expense must be listed on a separate line.**
- K. Labor Code.** You must enter the appropriate Labor Code to meet Department of Labor compliance requirements. **This code must be entered for every day expense is incurred.** This code will include a number and a letter coinciding with which functional activity that best fits your work and specify what area within the functional code your activity represents. Please see Labor Code Description List at the end of this section for coding detail.
- L. Sub Code.** If your budget requires additional codes for special reporting this field should be completed. This area will primarily be used by certain sectors to tie into other budget areas.
- M. Total.** The total amount to be charged to the invoice/account/department for this item number.

Form H-54 allows for ten separate items to be listed. If there are more items to be submitted for a vendor, you may use additional forms and note in the BAP total box (**CONTINUED**).

Once the form is completed, a total of all the items should be entered in the "BAP TOTAL" box. If multiple forms have been used, a total of all items should be taken and entered in the "BAP TOTAL" box on the last page. This total should match the total of all invoices submitted with the BAP.

The preparer should then sign the BAP, retain the pink copy for the office records and forward the original and remaining copies to the appropriate office for approval (usually the Administrative Unit office). The yellow copy should be retained by the person approving the BAP. The original and supporting invoices should be forwarded to the Accounting Department at Headquarters for processing.

When credit card statements are submitted for payment, form H56-C must be filled out. (See UOPM Section 15.4 for details on the preparation of Form H56-C.)

FORM H-54
BILLS APPROVED FOR PAYMENT
(BAP)

CORPORATE CARD EXPENSE VOUCHER - INSTRUCTIONS H-56-C

- (1) Enter **Employee Identification Number**. If you do not know the identification number, please leave this area blank. The Accounting Department will assign the appropriate number.
- (2) Print **Name**.
- (3) **Address**. Print the address to which you want your check mailed. (Street/City/State/Zip Code)
- (4) **Report Mo & Yr**. Enter bill month and year.
- (5) **Budget Number**. Enter your "Budget Number" 001 to 099, as appropriate. Expense in connection with your normal work assignment should be coded to your Administrative unit.
- (6) **Project Number**. Expense in connection with your normal work assignment should be coded to the project number **000**. Expense in connection with special projects should be coded to the project number assigned by this office, except when charged to committees and conferences. These codes are assigned by the President's office.
- (7) **Sub-Code**. If your budget requires additional codes for special reporting this field should be completed. This area will primarily be used by certain sectors to tie into other budget areas.
- (8) **Fleet Car Number**. Enter Union-owned or leased car number if applicable.
- (9) **Labor Code**. You must enter the appropriate Labor Code to meet Department of Labor compliance requirements. **This code must be entered for every day expense is incurred**. This code will include a number and a letter coinciding with which functional activity that best fits your work and specify what area within the functional code your activity represents. Please see Labor Code Description List at the end of this section for coding detail.
- (10) **Date Expense Incurred**. Enter the date the documented expense occurred.
- (11) **Hotel Room**. Enter hotel charges by day. (Charge card receipts must be accompanied by detailed hotel folio.)Meals and/or calls should be reported in the appropriate column separate from the Hotel charges.
- (12) **Meals and Incidentals Out of Town**. CWA complies with the Internal Revenue Service approved Meals & Incidental Expense (M&IE) reimbursement guidelines for out of town travel expense reimbursements. The CWA M & IE rates are the IRS approved federal Meals and Incidental Expense (M&IE) **rate for the locality of travel**. The max federal M&IE rate is \$51. It is the employee's responsibility to use the M&IE rate for the locality of travel.

CWA policy does not permit an employee to voucher full M&IE allowance when M & I expense has been charged to a Master Account or when another person incurs these expenses on the employee's behalf.

On the return day of travel, the maximum M & IE allowed is \$17.50 unless 3 meals were taken while traveling – in which case the full M&IE rates permitted. This must be documented on the voucher.

Incidental expense may include porter tips, meal tips and vending machine expense purchases. These expenses are included in the M & IE allowance. During an out of town stay of one week or more, laundry or dry cleaning may be included as an additional incidental expense listed separately in the "other" column.

IRS Guidelines require an overnight stay at a hotel/motel business establishment. If an overnight stay is at the home of a relative, an explanation must be given concerning the accommodations and that three (3) meals were incurred at a restaurant in order to claim full per diem.

- (13) **Meals In-Town.** When there is no overnight lodging, \$17.50 is the maximum allowance per day. **Staff are only entitled to meals in-town reimbursement when: (1) returning from out of town travel assignment or (2) in-town conducting union business away from normal work location.** An Explanation must be included on the voucher. Incidental expense may include porter tips, meal tips and vending machine purchases.
- (14) **Meals Other.** Staff must deduct their own personal meal costs from the total bill when paying for persons other than themselves. (Requires receipts - also, explain in the Explanation of Expenses Section the person involved and reason for the expenses.) **Meals Other normally requires pre-approval.**
- (15) **Common Carrier.** Enter rail, bus, airline or local transportation charges by day. (Receipts are required for inter-city transportation if the amount exceeds \$15.00. An explanation of local transportation charges point-to-point information is sufficient.)
- (16) **Fleet Car.** Enter fleet car expenses on the appropriate day. (Original invoices or receipts must accompany the voucher. Fleet car expenses not substantiated by odometer reading and point-to-point information will be disallowed.) (See Items #21 or #22 for completion.)
- (17) **Rental Car.** Enter total cost of rental car expense.
- (18) **Telephone (Electronic Comm.).** Enter the cost of telephone calls by day. (All calls should be explained in the Explanation of Expenses Section.) Call detail must be included with every reimbursement request.
- (19) **Other.**
- Leased Vehicles.** Enter expenses incurred on a leased car on the day the charge is paid. Receipts for the car rental and other incidental expenses must accompany the voucher.
- Office Supplies.** The purchase of office supplies by individuals is discouraged, however, it is sometimes necessary. When office supplies are purchased, invoice support must be attached.
- Meeting Rooms.** If you are claiming reimbursement for meeting room expenses, you must provide detailed receipts as well as a complete explanation of the purpose of the meeting. Also, any meeting registration fees must be substantiated with receipts.
- Extended Trip Expense.** During an out of town stay of one week or more, laundry or dry cleaning may be included as an additional incidental expense.
- (20) **Total.** Enter totals horizontally by day and vertically by expense. Verify that horizontal and vertical totals are in agreement with the grand total.
- (21) **Explanation of OTHER Expenses.** Explain Other expenses listed above.
- (22) **Explanation of Activities.** The Voucher **must have an explanation of union activity** for which reimbursement is being requested. Failure to complete this portion of the voucher will result in reimbursement being disallowed.
- (23) **Signature** Required.
- (24) **Approval Signature.** Approval by International Officer of the Union or authorized representative is required.

Staple receipts to the back of the voucher.

After vouchers have received appropriate approval, the **white copy** of the voucher and the supporting receipts are to be forwarded to:

Communications Workers of America
Attn: Accounting Department
501 Third Street, NW
Washington, D.C. 20001.

The **yellow copy** is retained by the approving office and the **pink copy** is your record.

CORPORATE CREDIT CARD EXPENSE REPORT

FORM H-56-C

Form H56-C must be submitted with the corporate credit card statement. This report is due by the 10th of each month for the proceeding month's expenses. **The Corporate Card must only be used for Union business.** Use of this form of payment requires the pre-approval of the Secretary-Treasurer and the appropriate Executive Board member.

Form H56-C requires that the CWA-related expenses are itemized by expense type (meals, lodging, transportation, etc.) and the budget account to which they should be charged. Multiple reports may be submitted if multiple budget accounts are being charged. Each report must include an explanation of activity.

The original corporate card statement and original receipts must be attached to the Corporate Card Voucher.

When completing the Corporate Card voucher, charges for room service need to be removed from the total and placed under the Meals and Incidentals column for the appropriate day. If a stay is longer than a day, there is no need to break out the room charges by date. Draw a line through the appropriate days and enter the total on the last day of the billing period.

Personal charges added to the hotel bill, such as movies, gym fees, etc., also need to be subtracted from the total bill. A personal check should be attached for these items, payable to CWA. Personal charges need to be placed in the Other Column so the voucher will balance to the Corporate Card Statement.

See section 15.10 for the per diem policy.

When group meals are charged to the Corporate card, the business purpose must be stated and the individuals involved listed. This information should be written on the individual tickets attached to the Corporate Card statement. This information must be provided for adherence to the IRS "accountable plan" requirements.

When reporting group charges on the voucher, the individual's portion must be shown in either the Meals In-Town column or the Meals and Incidentals column. The remainder of the bill is shown in the Meals Other column.

If credits are applied to the American Express statement they must be reflected on the voucher as a credit. Please show these amounts in parenthesis under the appropriate column.

After all charges have been accounted for, the grand total will equal the statements balance due.

FORM H-56-C

CORPORATE CARD EXPENSE REPORT

ADMINISTRATION - PAYMENT OF COMMITTEES

BARGAINING COMMITTEE RULES

The subject of payments to members of bargaining committees has received wide discussion in the field and at the Executive Board level, and at convention. The following is offered to assist staff who are assigned to Chair Collective Bargaining Committees.

The District Vice President or Staff personnel assigned to head up particular bargaining committees should clearly explain at the beginning of negotiations, the wage and expense rules applying to service on a bargaining committee, together with such rules as might apply to trips home, the general requirements of bargaining committee work, etc. Of course, any unusual situations should be addressed specifically with the Vice President and/or through the lines of the organization.

The District Vice President or Staff personnel assigned to the bargaining committee shall exercise general supervision over the preparation of vouchers by bargaining committee members to see that both proper procedures and the rules of the Union regarding appropriate payment for expenses are followed.

NATIONAL UNION REIMBURSEMENT

At the 33rd Annual Convention, the following motion was adopted:

“That all elected members of the CWA bargaining committees be paid the same rate of pay”

Then, the Executive Board of the Union, in determining the implications of the above Convention action observed that the Convention motion came from a background of Bell System. And, of course, the application must be fitted to many other situations.

1. Each member of a bargaining committee shall be reimbursed at the same "base weekly rate" of pay for serving on that committee.

- a. Different bargaining committees may have a different "base rate."
- b. Any member of a bargaining committee shall be reimbursed for their actual lost pay if they would have received more total pay at their regular assignment had they worked at their regular assignment, than the “base weekly rate established for the **bargaining committee to which they are assigned**.
- c. Daily assignments shall be reimbursed at one- fifth (1/5) the "base weekly rate", not to exceed five such units in any one week, except as provided in “b” above.

2. For telephone bargaining units, the "base weekly rate" shall be that of the commonly referred to "top plant craft weekly rate" in that particular company or unit.
3. For other bargaining committees, the "base weekly rate" shall be a rate in the bargaining unit which is considered to be the top rate as commonly referred to in the same sense as the "top plant craft weekly rate" in the telephone industry.
4. For new bargaining units, the "base weekly rate" shall be established which is reasonable using the criteria of (2) and (3) above.

Pay for part-time work for CWA, except for bargaining committee assignments, shall continue as already established, or as such pay practices may be changed from time-to-time under procedures already established.

In order to expedite reimbursement for authorized National union business the locals should pay their members directly who are on authorized National Union business (i.e., arbitration, negotiations, convention committees, etc.) and then bill the National Union for reimbursement rather than have the member submit part time vouchers to the National. The following procedures should be followed:

- (a) A bill should be prepared on Local stationary that shows the total amount of wages and expenses to be reimbursed for each individual and an overall sum to be reimbursed to the local.
- (b) A copy of the individual's local expense voucher and local check must accompany the bill. The expense vouchers must include explanations of expenses, wages and union activity.
- (c) The local then forwards the bill and attachments to the appropriate District or National unit office for payment authorization. Requests for reimbursement of organizing wages and expenses are to be sent directly to the Organizing Department.
- (d) The District prepares a BAP form, attaches all documentation, and forwards to Headquarters for payment. The National will reimburse the Local for the amount billed including the local's portion of social security taxes.

If a local does not have the financial resources to pay their members directly and then bill the International, arrangements can be made with the Secretary-Treasurers office. Either an advance to the local can be arranged or part-time vouchers may be submitted to the International for payment. (See section 15.6 for instructions.)

If vouchers are submitted to the International for payment an I-9 and a W-4 must be submitted with the first voucher. The staff person should sign the I-9 information in the certified area on the form.

GENERAL POLICIES & PROCEDURES - EXPENSE VOUCHERS

H-56-A, H-56-B, H56.1

The following procedures have been adopted to assist you in preparing Voucher Expense Forms H-56-A, H-56B and H-56.1. It is expected that these rules and practices will be followed without deviation to ensure a timely reimbursement of your expenses.

Any questions concerning the procedures for obtaining reimbursement for your expenses should be directed to the CWA Accounting Department at 202/434-1390.

DEPARTMENT OF THE TREASURY GUIDANCE ON EMPLOYER-REIMBURSED BUSINESS EXPENSES

As required by the Family Support Act of 1988, effective January 1, 1989, unsubstantiated business expense reimbursements or expense advances are subject to federal income tax withholding if employees do not (1) adequately substantiate their expenses and (2) return any amount in excess of the expenses substantiated. By the authority granted under the Family Support Act, the Department of the Treasury ruled that reimbursement requirements are also subject to FICA and FUTA.

Allowances and reimbursements that are paid from an "accountable plan" are tax-free and are not reported on the Form W-2. Payments made from a nonaccountable plan are included in income, reported on the Form W-2 and are subject to withholding (FITW and FICA) and employment tax (FICA and FUTA).

A plan is considered accountable when there is a plan or policy that includes certain requirements that employees must satisfy before expenses can be reimbursed. Specifically, the employer's policy must include the following requirements:

1. *Expenses have a business connection.*

An expense has a business connection when it is incurred while the employee performs services on behalf of the employer.

2. *Expenses are substantiated.*

An expense is properly substantiated when the employee submits documentation that includes (1) substantiation of the amount of the expense, (2) the purpose of the expense and (3) the time and place where the expense was incurred. Each element must be included. Broad references like "travel expense" or vague descriptions such as "miscellaneous business expenses" don't satisfy the substantiation requirements.

3. *Unsubstantiated amounts must be returned to the employer.* The employee must be required to return the portion of an allowance or reimbursement that isn't properly substantiated. If the unsubstantiated amount isn't returned to the employer, it's subject to FITW, FICA and FUTA. There is one exception to this rule, however. If an employee receives an advance for anticipated expenses and the advance exceeds the amount of expenses incurred by the employee, the excess amount need not be returned to the employer if it is used to pay for other business-related expenses.

4. *Substantiation and the return of unsubstantiated amounts are required in a reasonable period of time.* The individual is obligated to report on his individual tax return as income any difference received over actual expense incurred.

If a single reimbursement or advance has both accountable and non-accountable elements, the payment is treated as made under two separate plans. Reporting and withholding requirements apply only to the non-accountable elements.

CWA has adopted the IRS table of allowances for meal expenses as part of their accountable plan. These rates will be used to satisfy the substantiation requirements. This table sets rates for daily meals and incidentals by location within the continental United States.

EXPENSE VOUCHERS

Forms H-56 and H-56A are used by individuals to obtain reimbursement for **authorized expenses** incurred in the course of union business.

Form H-56 is the Full-Time Expense Voucher and is used by Officers, Staff and full-time employees of the Union. This form must be submitted on a timely basis not to exceed ninety days. Expenses beyond ninety days must be accompanied by a letter of explanation from the Administrative head for approval by the Secretary-Treasurer.

Form H-56A is the Part-Time Wage & Expense Voucher which is used by Bargaining Committee members, Convention Committee members or individuals employed by the Union on a part-time or temporary basis.

In order to expedite reimbursement of members lost wages and expenses for authorized National Union business all locals should pay their members directly (i.e., arbitration, negotiations, convention committees, etc.) And then bill the National Union for reimbursement rather than have the member submit part time vouchers to the National. For further instructions reference section 15.5.

CASH ADVANCE

Appropriate cash advances will be provided for **on approved** requests. Advances must be retired within thirty days of completion of activity. An advance is retired by submitting an H-56 or H-56A form to properly account for authorized Union expenses to offset the advance.

TRANSPORTATION

When traveling, officers, employees and representatives of the International Union should use the most economical and practical mode of transportation available.

Any first class travel accommodations must be approved by appropriate administrative heads.

Use of rental cars must be pre-approved by an Administrative head.

Local transportation such as bus, taxi or subway do not require receipts unless they exceed \$15.00.

PERSONAL CAR AND MILEAGE RATE

Personal cars will not be used in the conduct of union business **except where advance authorization is granted** by the International office or one of its agents authorized to grant such approval. The IRS standard business mileage rate is used to determine the amount reimbursed to employees for mileage.

WAGES

Wages and salaries other than those set by Convention action are established by the International Executive Board. Staff personnel and other employees (including part-time employees) will be specifically instructed regarding wages or salary. See section 15.5 for specific rules applicable to Bargaining Committee members.

HOTEL / MEALS / INCIDENTALS

When traveling, it is the policy of the International Union to use first and second-class commercial hotels. It is also the policy of the International Union to reimburse for the actual cost of the hotel room plus meals & incidentals per diem. Please reference section 15.8 & 15.9 for further explanation on the treatment of per diem.

TELEPHONE (ELECTRONIC COMM.)

Local and long distance telephone calls (as well as telefax expenses) for official union business will be paid by the International Union. **Due to excessive rates charged by hotels - when staying overnight at a hotel always use a cell phone or calling card to make calls.**

ALL OTHER

Authorized expenses incurred on behalf of CWA will be paid by the International Union when properly explained and vouchered. Expenses incurred for items not mentioned may be shown on the voucher as “**Other** Expense”. You **must explain** in detail the nature of the expense under "Explanation of Expenses." If sufficient space is not provided to explain the miscellaneous expense, please continue your explanation on a separate sheet of paper. Completed vouchers must be approved by the administrative head or designee before being submitting to the Accounting Department for payment.

See section 15.8 for further information concerning Full-time Expense Vouchers (H-56B).

See section 15.9 for further information on Part-time Expense Vouchers (H-56A).

BUDGET LINE ITEMS & APPROPRIATE EXPENSE CODES

**ITEM 1 - - SALARIES
 OFFICERS AND STAFF**

Expense Codes 5101 & 5102

Salaries of elected officers and staff employed on a regular full-time basis are covered under this item.

**ITEM 2 - - SALARIES
 FULL-TIME**

Expense Codes 5103 - 5109, 5123

This line item includes salary and salary related expenses of full time employees. Also included are the services of temporary employees paid through an employment agency.

<i>Code</i>	<i>Description</i>
5103 & 5104	Salaries - Full Time
5105	Meal Allowance
5106	Temporary employees/Local members
5107	Overtime Pay
5108	Sick Pay
5109	Vacation Pay
5123	Temporary Personnel Services

ITEM 3 - - TRAVEL AND EXPENSE - FULL TIME

This line item includes expenses reimbursed to full time employees and expenses paid direct to vendors on their behalf.

<i>Reimbursed to Individual</i>	<i>Paid Direct to Vendor</i>	
5201	5209	Lodging
5211 Out-of-Town	5219	Meals & Incidentals - Includes actual expenses for meals and incidentals, including porter tips, meal tips, maid tips and vending machine purchases.
5212 In-Town		
5221	5229	Transportation Common Carrier – Trains and Planes ONLY
5227	5228	Transportation - Taxi Cabs, Bus, Subway, Limousines ONLY
5231	5239	Car Rental
5241	5249	Fleet Car
5251		Personal Car Mileage
5255	5256	Leased Car/Mtg.
5261		Bargaining Meeting Room
5271	5279	Meals Other
	5230	Travel Service Charge

**ITEM 4 - - SALARIES & EXPENSES
 PART-TIME**

**Expense Codes 5111, 5122,
 5132, 5133 and 5301- 5379**

This item includes wage payments made pursuant to the submission of Form H-56A - - Part-Time Expense and Wage Voucher by: (1) all non-staff committee members, such as bargaining and convention committees; (2) Local officers and members working on organizing projects approved by the Vice President and the President; (3) a Local Officer or member who may be requested and authorized to give testimony.

NOTE: A person may not remain on part time payroll more than 90 days without prior approval of the President.

Also included in this category are expense reimbursements to Part Time status individuals as well as expenses paid directly to vendors on their behalf.

<i>Reimbursed To Individual</i>	<i>Paid Direct to Vendor</i>	
5111		Supplement Retirement Benefit
5122		PT Salaries
5132		Reimburse Local for PT Wages
5133		Reimburse Local for PT Expenses
5301	5309	Lodging
5311 Out-of-Town	5319	Meals & Incidentals – Includes actual expenses for meals and incidentals, including porter tips, meal tips, maid tips and vending machine purchases.
5212 In-Town		
5321	5329	Transportation Common Carrier – Planes and Trains ONLY
5327	5328	Transportation – Taxi Cabs, Bus, Subway and Limousines ONLY
5330		Travel Service Charge
5331	5339	Car Rental
5351		Personal Car Mileage
5361		Bargaining Meeting Rooms
5371	5379	Meals, Other

**ITEM 5 - - SUPPLIES &
PRINTING**

Expense Codes 5401 to 5431

This item includes the cost of:

<i>Code</i>	<i>Description</i>
5401	PRINTING - Printed forms, pamphlets, business cards, Xerox copies purchased from an outside firm, <u>all costs associated with the printing of newsletters</u> , invitations, flyers, payroll deduction authorizations, posters, etc.
5402	CONTRACT PRINTING - Cost of printing collective bargaining contracts. (Use sub-account 100 for this item)
5403	PROMOTIONAL MATERIAL - Cost of design and printing of materials used in connection with mobilization efforts and organizing campaigns. Such efforts must be specified on the BAP or SDR form.
5405	PHOTO & ENGRAVING - Photographs, processing of film and engraving.
5421	OFFICE SUPPLIES - Stationery and envelopes, all office supplies, coffee pots, coffee, cups, sodas for the office, medical supplies, paper towels, Christmas cards, keys, etc. This item also includes any other supplies and office equipment costing less than \$500.00.
5425	LIBRARY & SUBSCRIPTIONS - Books, newspapers and magazines.
5430	NON-CAPITALIZED SOFTWARE (Under \$500.00)
5431	NON-CAPITALIZED EQUIPMENT (Under \$500.00)
NOTE:	Freight, express, and storage on all of the above items are considered as part of the cost of the purchase and should be charged to the applicable account code. All printed matter charged to the Headquarters or General Budget Accounts must have the prior approval of the Secretary-Treasurer's office.

ITEM 6 - - POSTAGE, MESSENGER SERVICE, FREIGHT & EXPRESS **Expense Codes** **441, 5442, 5443, 5448 & 5449**

<i>Code</i>	<i>Description</i>
5441	Includes all postage and messenger service costs.
5442	The costs of freight and express shipments, including transporting to and from a Union office and/or the freight and express terminal. It does not include the rental cost of postage meters nor the acquisition or maintenance cost of postage machines.
5443	Postage & Freight charges for mailing services.

NOTE: The following codes are used for CWA News costs only

<i>Code</i>	<i>Description</i>
5448	Postage - CWA News Mail
5449	Postage - CWA News Return Mail

ITEM 7 - - RENTAL & MAINTENANCE OF EQUIPMENT **Expense Codes 5603, 5657, 5658, and 5661**

This item includes the rental costs or lease purchase costs of office equipment. Any personal property taxes incurred in connection with lease/rental of equipment should be charged to this item. The rental cost of water coolers, where the cooler is a part of a contract service to supply drinking water, is not included in Rental of Equipment (see Item 8).

The rental of telephone equipment is not included under this line item; instead it should be charged to Expense Code 5521, Telephone and Electronic Communications, Line Item 9.

Also included under this item are repairs to office equipment, including the cost of repair or maintenance service contracts, and the repair costs not included in the contracts.

Also included is the cost of repairs or maintenance contracts for movable equipment such as window air conditioners.

Automobile repair costs are charged to General Fund Account 063. The cost of Building maintenance and repairs for CWA owned buildings which are charged to General Fund Account 044.

ITEM 8 - - CONTRACT SERVICE

**Expense Code 5901, 5903
5982 & 5992**

<i>Code</i>	<i>Description</i>
5901	Contract Services – Costs associated with services secured on a contract basis, such as towel service, trash service, water cooler rental and drinking water service, lawn care, snow removal, coffee service, window cleaning, locksmiths, and rental of post office boxes. Also included are fees paid to letter writing and mailing service companies, and janitor services which are obtained on a contract rather than a salary basis.
5902	PROMOTIONAL ADS/AIR TIME – Expenses for promotional Newspaper/magazine advertisements and radio/television air time in connection with mobilization efforts and organizing campaigns will be charged to this account. The nature of such expenses must be noted on the BAP/SDR form. <i>Not applicable to administrative unit budgets.</i>
5982	Professional Services Expenses – supplies, phone, etc.
5992	Professional Service Fees

**ITEM 9 - - TELEPHONE AND
ELECTRONIC
COMMUNICATIONS**

**Expense 5521-Voice Communications
Codes: 5522- Data Communications
5523 - Cellular Phone Reimb.**

<i>Code</i>	<i>Description</i>
5521	All costs of telephone rental and maintenance, whether leased or purchased , local and long-distance telephone service, telegrams, and telephone answering service and fax machines are included under this item. Telephone equipment which is purchased should be included in Account 041- Equipment Additions Request.
5522	Online Internet Service Provider - Expenses in connection with maintaining online computer service accounts, such as, America Online, CompuServe, Bureau of National Affairs, and LEXUS/NEXUS are charged to this account.
5523	In accordance with an agreement between CWA and the CWA Staff Union, will reimburse each Staff a cell phone expense of \$55.00 per month provided the Staff agrees to make the phone available for Union use.

**ITEM 10 - - RENT, UTILITIES
 OFFICES**

Expense Codes 5501, 5511, & 5525

<i>Code</i>	<i>Description</i>
5501	Includes the monthly rent for office space. It does not include the rental of space to be used by a bargaining committee during contract negotiations. These expenses are charged to Item 11.
5511	Includes the cost of storage for files and extra equipment not being used on a current basis.
5525	Includes the cost of utilities, gas, electric, water, (except drinking water and cooler service) when such service is not furnished as part of the monthly rental.

ITEM 11 - - ALL OTHER

**Expense Codes 5531, 5831, 5902, 5905,
 5911- 5914, 5933, 5971 - 5992**

<i>Code</i>	<i>Description</i>
5531	Rent Meeting Rooms
5831	Room, Board & Tuition
5902	Banquets, Luncheons & Receptions – Members
5905	Banquets/Luncheon's & Reception's – Administrative
5910	Pension Contribution
5911	Contributions – Charitable
5912	Contributions – Civic
5913	Contributions – Labor Organizations
5914	Contributions – Political
5921	Registration Fees – Receipts
5931	Metropolitan Travel Service Charge
5933	Bank Fees & Service Charges
5971	Employee Benefits : Lasik
5972	Employee Benefits: Metrocheck
5973	Insurance: Pharmaceutical
5974	Medical
5975	Employee Benefits: 401(k) – Employer Contribution
5976	Insurance: Life
5977	Insurance: Vision
5978	Insurance: Dental
5979	Insurance: LOB/WC
5980	Benefits
5987	Registration Fees, Membership & Licenses
5988	Parking
5989	Medical/Medicare Insurance Expense
5990	Reimburse Local for Members Expense
5991	Flowers, Gifts & Gratuities

ADMINISTRATIVE UNITS ACCOUNTS

BUDGET ACCOUNT

001	District 1
002	District 2
003	District 3
004	District 4
006	District 6
007	District 7
009	District 9
012	AFA
013	District 13
014	PPMWS
015	IUE/CWA
016	TNG/CWA
017	NABET/CWA
018	Communications and Technologies
019	Public Workers
020	Telecommunications
021	COPE
022	Internal Communications
023	Legislative
024	President
025	Secretary-Treasurer
026	Executive Vice President
027	Research Department

GENERAL BUDGE ACCOUNTS

GENERAL BUDGET ACCOUNTS

BUDGET ACCOUNT 029 - - ORGANIZING

All expenses incurred in connection with organizing projects are charged to this budget account. A project number is assigned by the Executive Vice President's office at the time an allocation is approved for the project. Prior approval of the Executive Vice President or the President is required.

BUDGET ACCOUNT 030 - - CITIZENSHIP

Expenses of good citizenship activities and charitable contributions are charged to this account. Prior approval of the President's Office is required.

BUDGET ACCOUNT 031 - - LEGAL

Legal expenses are charged to this account, including lawyer fees, retainers, arbitrator fees, court reporter fees, conference room fees, and other recognized legal services. All legal expenses incurred by a District or Administrative Unit require approval of the Vice President and General Counsel.

BUDGET ACCOUNT 032 - - CONVENTION (Including Convention Committees)

Expenses incurred in connection with the annual Convention, including auditorium and meeting room rental, printing of verbatim reports and other Convention materials, postage, and Convention Committees are charged to this account. It does not include the travel and per diem expenses of officers and staff in attendance at the Convention. A project number and prior approval of the Secretary-Treasurer is required.

BUDGET ACCOUNT 033 - - EXECUTIVE BOARD

Expenses associated with meetings of the Union's Executive Board are charged to this account. It includes the travel and per diem expenses of Executive Board members and others required to be in attendance at such meetings. It also includes the travel and per diem costs of committees appointed to serve the Board. It does not include the cost of committees appointed to serve prior to and during a Convention, which are appointed primarily for the purpose of serving the Convention. A project number that coincides with the month of the Board Meeting is assigned to these expenses. Approval of the Secretary-Treasurer is required.

BUDGET ACCOUNT 034 - - COMMITTEES AND CONFERENCES

Expenses of Committees and Conferences, such as the Women's Conference, Legislative Conference and other major meetings authorized by the President are charged to this account. A project number and prior approval of the President is required.

BUDGET ACCOUNT 035 - - CWA NEWS AND NEWSLETTER

The cost of printing and mailing the CWA News is charged to this account. A project number, which is assigned by the Internal Communications Department, and the prior approval of the President are required.

BUDGET ACCOUNT 036 - - STRATEGIC CONTRACT SUPPORT

The cost of assisting bargaining units that encounter substantial additional costs associated with prolonged bargaining or other unforeseen circumstances is charged to this account. Prior approval of the President is required.

BUDGET ACCOUNT 038 - - TAXES

Tax expense is charged to this budget account, with the exception of taxes on Union-owned automobiles, which is charged to Account 063 and general sales taxes, or personal property taxes on leased equipment which is charged to the Administrative Unit Budget Account. Prior approval of the Secretary-Treasurer is required.

BUDGET ACCOUNT 039 - - AFFILIATION DUES

Per capita affiliation payments to the AFL-CIO, C. I. and other Union affiliations are charged to this account. Prior approval of the Secretary-Treasurer is required.

BUDGET ACCOUNT 040 - - CONTINGENCY

Unexpected and unplanned items of expense which arise during a budget year are charged to this budget account. Included are expense items of which the cost cannot be determined at the time of budget preparation. The cost of office moves is included here. A project number and prior approval of the Secretary-Treasurer are required.

BUDGET ACCOUNT 041 - - EQUIPMENT ADDITIONS

The purchase of equipment additions which cost **\$250.00 or more** is charged to this account. A project number and prior approval of the Secretary-Treasurer must be obtained before the purchase may be made, whether or not the item was submitted as a budget item.

Do not include computer hardware or software under this item. These are charged to Budget Account 043 or 143.

BUDGET ACCOUNT 043 - INFORMATION MANAGEMENT SYSTEM Secretary- Treasurer's Office

Purchase and maintenance of office automation equipment, software and training related to the Secretary-Treasurer's office are charged to this budget account, including the cost of consultants and contract service that may be necessary to implement and maintain systems. Expenses charged to this budget account require prior approval of the Secretary-Treasurer.

Do not include furniture and supplies. Furniture is charged to Budget Account 041 and Supplies are charged to Administrative Unit Budget line 05.

**BUDGET ACCOUNT 143- INFORMATION MANAGEMENT SYSTEM
President's Office**

Purchase and maintenance of office automation equipment, software and training related to the administration of the President's office, as well as the administration of the district offices are charged to this budget account, including the cost of consultants and contract service that may be necessary to implement and maintain these systems. Expenses charged to this budget account require the prior approval of the President.

Do not include furniture and supplies. Furniture is charged to Budget Account 041 and Supplies are charged to Administrative Unit Budget line 05.

**BUDGET ACCOUNT 044 - - BUILDINGS
OPERATION, REPAIRS AND MAINTENANCE**

The cost of Union owned building operation, maintenance and repairs is charged to this account, including Union-leased buildings where the terms of the lease require the Union to pay for maintenance costs. A project number and prior approval of the Secretary-Treasurer is required.

**BUDGET ACCOUNT 045 - - PUBLICITY
PUBLIC RELATIONS**

Publicity and public relations costs are charged to this budget account. A project number, which is assigned by the Public Relations Department and prior approval of the President are required.

**BUDGET ACCOUNT - - 046 PROFESSIONAL – SEC'Y-TREAS. OFFICE
146 PROFESSIONAL - PRESIDENT'S OFFICE**

Fees and costs of professional services, auditors, actuaries, and consultants are charged to this budget account. A project number and prior approval of the Secretary-Treasurer or President are required.

BUDGET ACCOUNT 047 - - FOREIGN AFFAIRS

Expenses in connection with any foreign activity that may be designated or approved by the President are charged to this account. Prior approval of the President is required.

BUDGET ACCOUNT 048 - - EDUCATION

The cost of developing various education programs (excluding wages and personal expenses of full time employees) is charged to this account. A project number, which is assigned by the Education Department and prior approval of the President are required.

BUDGET ACCOUNT 049 - - AFFILIATION PAYMENTS – OTHER

CWA maintains membership in and serves on executive boards of a number of organizations. The costs associated with these activities are charged to this budget account. Prior approval of the President is required.

BUDGET ACCOUNT 060 - - PENSION

Contributions and expenses incurred on behalf of the Pension Fund are charged to this account. Prior approval of the Secretary-Treasurer is required

BUDGET ACCOUNT 061 - - INSURANCE AND HOSPITALIZATION

Insurance costs including worker's compensation, liability, burglary, fire, hospitalization and medical plans for CWA active and retired employees. Prior approval of the Secretary-Treasurer is required.

BUDGET ACCOUNT 063 - - AUTOMOBILE

Purchases, lease and maintenance of Union-owned/leased automobiles and monthly car allowance are charged to this account. Gas, tolls, parking, and oil added between changes are charged to the Staff's Administrative Unit.

BUDGET ACCOUNT 064 - - STAFF MOVES

Expenses in connection with moving staff and their families who are transferred from one location to another are charged to this account. A project number and prior approval of the Secretary-Treasurer are required.

BUDGET ACCOUNT 065 - - ILLNESS ABSENCE - STAFF

Salary and expenses of a Staff whose position must be back filled because of extended illness are charged to this budget account. A project number and prior approval of the President are required.

BUDGET ACCOUNT 066 - - APPRENTICESHIP/TRAINING PROGRAM

Expenses incurred on behalf of the Apprenticeship Training Program are charged to this account. Prior approval of Executive Vice President is required.

OTHER FUND ACCOUNTS- NON BUDGETED

ACCOUNT 051 - - OPERATING RESERVE

Approved Operating Reserve expenses are charged to this account. Prior approval of the Executive Board is required.

ACCOUNT 052 - - DEFENSE FUND LEGAL

Legal expenditures made on behalf of Defense Fund related matters are charged to this budget account. A project number assigned by the CWA Legal Department and prior approval of CWA General Counsel are required.

ACCOUNT 053 - - DEFENSE FUND

All Defense Fund expenses, with the exception of Defense Fund Legal Expenses, are charged to this account. A project number and prior approval of the Executive Board are required.

ACCOUNT 056 - - DISTRICT ORGANIZING

Effective October 1997 Administrative Units whose budgets are in the black at the end of the budget year will have the remaining money moved to an organizing account for their Administrative Unit

ACCOUNT 057 - - MEMBERS' RELIEF FUND

Expenses incurred on behalf of the Members' Relief Fund are charged to this account.
Prior approval of the Executive Board is required.

ACCOUNT 058 - - PLANT FUND

Expenses incurred in depreciating CWA-owned fixed assets including automobiles, buildings, computer, office equipment, and furniture is charged to this account.

Labor Code Detail Sheet

1) Representational Activities

- 1a) Contract Negotiations
- 1b) Grievance / Arbitration
- 1c) Organizing
- 1d) Mobilizing
- 1e) Research
- 1f) Litigation over cba's or arbitration awards
- 1g) Litigation regarding representation issues
- 1h) Litigation regarding a refusal to bargain
- 1i) Company Interaction
- 1j) Contract Maintenance and/or Enforcement
- 1k) NRLA litigation other than 1f (e.g., DFR)
- 1l) EAP Activity
- 1m) Government Regulations and Policies
- 1n) Steward/Officer/Staff Training
- 1o) Publications/Media Relations
- 1p) Non-Government Standards
- 1q) RLA litigation
- 1r) Litigation involving fed/state laws other than NLRA or RLA
- 1s) NLRB or state agency regarding organizing or representation issues
- 1t) NLRB/state agency cases other than org. or representation
- 1u) Contractual and employee disputes before state agencies
- 1v) EEOC/FEP Cases

2) Political Activities and Lobbying

- 2a) Registration drive
- 2b) Get-out-the-vote campaign
- 2c) Voter education campaign
- 2d) Fund raising
- 2e) Advocating or opposing legislation
- 2f) Advocating or opposing regulations
- 2g) Legislative Conference
- 2h) State Regulations & Filings
- 2i) Democratic National Convention

*Note: Specific campaign should be identified in explanation of activities.

3) Contributions, Gifts and Grants

- 3a) Charitable Contributions (Pediatric Aids, Heart Assoc., UGF)
- 3b) Civic/Community development (Boy Scouts, Schools, Faith-based organizations)
- 3c) Job retraining
- 3d) Education
- 3e) Disaster and relief assistance
- 3f) Labor Associations
- 3g) Member – Charitable Assistance

4) General overhead: *Utilize only if an expense cannot be classified under the other four categories*

- 4a) Office supplies (includes coffee, water, refreshments)
- 4b) Cleaning firm
- 4c) Security
- 4d) Landscaping Services
- 4e) Computer Hardware & Software
- 4f) Equipment & Furniture (Leased or Owned Additions, Maintenance)
- 4g) Rent, Utilities & Storage
- 4h) Telephone & Online Services
- 4i) Building Renovations
- 4j) Employee Benefits
- 4k) Postage & Freight
- 4l) Flowers and Gifts
- 4m) Building Maintenance
- 4n) Office Relocation

5) Union Administration

- 5a) Nomination and election of union officers
- 5b) Local membership meetings
- 5c) District /Sector/Council/Board/Administrative meetings
- 5d) Annual convention
- 5e) Union disciplinary proceedings
- 5f) Administration of trusteeships
- 5g) Administration of apprenticeship programs
- 5h) Labor Association Meetings
- 5i) Local/District/Sector/HQ Office Administration
- 5j) Audits, Seminars & Training
- 5k) Member education programs
- 5l) Publications, Subscriptions, Newsletters
- 5m) Federal/State/Local Taxes
- 5n) Membership/Association Fees
- 5o) Constitution, bylaws, and internal union appeals
- 5p) Article XX & XXI Issues

**ACCOUNTING CODES QUICK
REFERENCE CHART**

15.8 FULL-TIME EXPENSE VOUCHER - INSTRUCTIONS
H-56-B

- (1) Enter **Employee Identification Number**. If you do not know the identification number, please leave this area blank. The Accounting Department will assign the appropriate number.
- (2) Print **Name**.
- (3) **Address**. Print the address to which you want your check mailed. (Street/City/State/Zip Code)
- (4) **Voucher Number**. Enter voucher number as determined by voucher numbering procedures. (Voucher number is determined by the month, i.e., January equals one.)
- (5) **Date**. Enter the date voucher is prepared.
- (6) **Budget Account**. Enter your "Budget Number" 001 to 099, as appropriate. Expense in connection with your normal work assignment should be coded to your Administrative unit.
- (7) **Project Number**. Expense in connection with your normal work assignment should be coded to the project number **000**. Expense in connection with special projects should be coded to the project number assigned by this office, except when charged to committees and conferences. These codes are assigned by the President's office.
- (8) **Sub-Code**. If your budget requires additional codes for special reporting this field should be completed. This area will primarily be used by certain sectors to tie into other budget areas.
- (9) **Fleet Car Number**. Enter Union-owned or leased car number.
- (10) **Labor Code**. You must enter the appropriate Labor Code to meet Department of Labor compliance requirements. **This code must be entered for every day expense is incurred**. This code will include a number and a letter coinciding with which functional activity that best fits your work and specify what area within the functional code your activity represents. Please see Labor Code detail sheet at the end of this section for coding detail.
- (11) **VT/SA Code**. Vacation and sick leave may be reported in this area. Those administrative units using this form to report vacation and sick absence time must complete for days not reported for work during the normal work week.
- (12) **Hotel Room**. Enter hotel charges by day. (Charge card receipts must be accompanied by detailed hotel folio.)
- (13) **Meals and Incidentals Out of Town**. CWA complies with the Internal Revenue Service approved Meals & Incidental Expense (M&IE) reimbursement guidelines for out of town travel expense reimbursements. The CWA M & IE rates are the IRS approved federal Meals and Incidental Expense (M&IE) **rate for the locality of travel**. The max federal M&IE rate is \$51. It is the employee's responsibility to use the M&IE rate for the locality of travel.

CWA policy does not permit an employee to voucher full M&IE allowance when M & I expense has been charged to a Master Account or when another person incurs these expenses on the employee's behalf.

On the return day of travel, the maximum M & IE allowed is \$17.50 unless 3 meals were taken while traveling – in which case the full M&IE rates permitted. This must be documented on the voucher.

Incidental expense may include porter tips, meal tips and vending machine expense purchases. These expenses are included in the M & IE allowance. During an out of town stay of one week or more, laundry or dry cleaning may be included as an additional incidental expense listed separately in the "other" column.

IRS Guidelines require an overnight stay at a hotel/motel business establishment. If an overnight stay is at the home of a relative, an explanation must be given concerning the accommodations and that three (3) meals were incurred at a restaurant in order to claim full per diem.

- (14) **Meals In-Town.** When there is no overnight lodging, \$17.50 is the maximum allowance per day. **Staff are only entitled to meals in-town reimbursement when: (1) returning from out of town travel assignment or (2) in-town conducting union business away from normal work location.** An Explanation must be included on the voucher. Incidental expense may include porter tips, meal tips and vending machine purchases.
- (15) **Meals Other.** Staff must deduct their own personal meal costs from the total bill when paying for persons other than themselves. (Requires receipts - also, explain in the Explanation of Expenses Section the person involved and reason for the expenses.) **Meals Other normally requires pre-approval.**
- (16) **Common Carrier.** Enter rail, bus, airline or local transportation charges by day. (Receipts are required for inter-city transportation if the amount exceeds \$15.00. An explanation of local transportation charges point-to-point information is sufficient.)
- (17) **Fleet Car.** Enter fleet car expenses on the appropriate day. (Original invoices or receipts must accompany the voucher. Fleet car expenses not substantiated by odometer reading and point-to-point information will be disallowed.) (See Items #21 or #22 for completion.)
- (18) **Personal Car.** Enter personal car expenses by day. (Mileage is reimbursed at the current IRS standard rate. Tolls and parking will be reimbursed in addition to mileage with proper receipts.) If personal car expense is vouchered, the automobile insurance paragraph on form H-56-B must be read and understood, prior to signing the voucher.
- Staff participating in the automobile allowance program will be reimbursed at the negotiated rate per mile when traveling outside their general area.
- (19) **Telephone (Electronic Comm.)** Enter the cost of telephone calls by day. (All calls should be explained in the Explanation of Expenses Section.) Call detail must be included with every reimbursement request.
- (20) **Other.**
- Leased Vehicles.** Enter expenses incurred on a leased car on the day the charge is paid. Receipts for the car rental and other incidental expenses must accompany the voucher.
- Office Supplies.** The purchase of office supplies by individuals is discouraged, however, it is sometimes necessary. When office supplies are purchased, invoice support must be attached.
- Meeting Rooms.** If you are claiming reimbursement for meeting room expenses, you must provide detailed receipts as well as a complete explanation of the purpose of the meeting. Also, any meeting registration fees must be substantiated with receipts.
- Extended Trip Expense.** During an out of town stay of one week or more, laundry or dry cleaning may be included as an additional incidental expense.
- (21) **Total.** Enter totals horizontally by day and vertically by expense. Verify that horizontal and vertical totals are in agreement with the grand total.
- (22) **Fleet Car Information.** Union-owned or leased car. Enter the point-to-point information and odometer reading at the time the expense is incurred.
- (23) **Personal Car Information.** Enter the point-to-point information and number of miles.
- (24) **Explanation of Expenses.** Explain Other expenses listed above.

- (25) **Explanation of Activities.** The Voucher **must have an explanation of union activity** for which reimbursement is being requested. Failure to complete this portion of the voucher will result in reimbursement being disallowed.
- (26) **Signature** Required.
- (27) **Approval Signature.** Approval by International Officer of the Union or authorized representative is required.

Staple receipts to the back of the voucher.

After vouchers have received appropriate approval, the **white copy** of the voucher and the supporting receipts are to be forwarded to:

Communications Workers of America
Attn: Accounting Department
501 Third Street, NW
Washington, D.C. 20001.

The **yellow copy** is retained by the approving office and the **pink copy** is your record.

**15.9 PART TIME EXPENSE VOUCHER - INSTRUCTIONS
H-56-A**

- (1) Enter Employee's **Social Security Number**.
- (2) Enter **Employee Identification Number**. If you do not know the identification number, please leave this area blank. The Accounting Department will assign the appropriate number.
- (3) **Print Name**.
- (4) **Address**. Print the address to which you want your check mailed. (Street/City/State/Zip Code)
- (5) **Voucher Number**. Enter voucher number as determined by voucher numbering procedures. (Voucher number is determined by the month, i.e., January equals one.)
- (5) **Voucher Date**. Enter the date voucher is prepared.
- (6) **Budget Account**. Enter your "Budget Number" 001 to 099, as appropriate. Expense in connection with your normal work assignment should be coded to your Administrative unit.
- (7) **Project Number**. Expense in connection with your normal work assignment should be coded to the project number **000**. Expense in connection with special projects should be coded to the project number assigned by this office, except when charged to committees and conferences. These codes are assigned by the President's office.
- (8) **Sub-Code**. If your budget requires additional codes for special reporting this field should be completed. This area will primarily be used by certain sectors to tie into other budget areas.
- (9) **Local Affiliation**. Enter the local number.
- (10) **Labor Code**. You must enter the appropriate Labor Code to meet Department of Labor compliance requirements. **This code must be entered for every day expense is incurred**. This code will include a number and a letter coinciding with which functional activity that best fits your work and specify what area within the functional code your activity represents. Please see Labor Code detail sheet at the end of this section for coding detail.
- (11) **Date**. Enter dates of work. Part time employees are paid on a weekly basis. This form allows you to report work on a bi-weekly basis if you choose to do so. It is not necessary to complete both weeks before requesting payment.
- (12) **Wages**. Enter the daily rate in the appropriate box. (See section 15.5 for bargaining committee instructions.)
- (13) **Hotel Room**. Enter hotel charges by day. (Charge card receipts must be accompanied by detailed hotel folio.)
- (14) **Meals and Incidentals Out of Town**. CWA complies with the Internal Revenue Service approved Meals & Incidental Expense (M&IE) reimbursement guidelines for out of town travel expense reimbursements. The CWA M & IE rates are the IRS approved federal Meals and Incidental Expense (M&IE) **rate for the locality of travel**. The max federal M&IE rate is \$51. It is the employee's responsibility to use the M&IE rate for the locality of travel.

CWA policy does not permit an employee to voucher full M&IE allowance when M & I expense has been charged to a Master Account or when another person incurs these expenses on the employee's behalf.

On the return day of travel, the maximum M & IE allowed is \$17.50 unless 3 meals were taken while traveling – in which case the full M&IE rates permitted. This must be documented on the voucher.

Incidental expense may include porter tips, meal tips and vending machine expense purchases. These expenses are included in the M & IE allowance. During an out of town stay of one week or more, laundry or dry cleaning may be included as an additional incidental expense listed separately in the "other" column.

IRS Guidelines require an overnight stay at a hotel/motel business establishment. If an overnight stay is at the home of a relative, an explanation must be given concerning the accommodations and that three (3) meals were incurred at a restaurant in order to claim full per diem.

- (15) **Meals In-Town.** When there is no overnight lodging, \$17.50 is the maximum allowance per day. **Staff are only entitled to meals in-town reimbursement when: (1) returning from out of town travel assignment or (2) in-town conducting union business away from normal work location.** An Explanation must be included on the voucher. Incidental expense may include porter tips, meal tips and vending machine purchases.
- (16) **Common Carrier.** Enter rail, bus, airline or local transportation charges by day. (Receipts are required for inter-city transportation if the amount exceeds \$15.00. An explanation of local transportation charges point-to-point information is sufficient.)
- (17) **Personal Car.** Enter personal car expenses by day. (Mileage is reimbursed at the current IRS standard rate. Tolls and parking will be reimbursed in addition to mileage with proper receipts.) If personal car expense is vouchered, the automobile insurance paragraph on form H-56-B must be read and understood, prior to signing the voucher.
- Staff participating in the automobile allowance program will be reimbursed at the negotiated rate per mile when traveling outside their general area.
- (18) **Telephone (Electronic Comm.).** Enter the cost of telephone calls by day. (All calls should be explained in the Explanation of Expenses Section.) Call detail must be included with every reimbursement request.
- (19) **Other.**
- Leased Vehicles.** Enter expenses incurred on a leased car on the day the charge is paid. Receipts for the car rental and other incidental expenses must accompany the voucher.
- Office Supplies.** The purchase of office supplies by individuals is discouraged, however, it is sometimes necessary. When office supplies are purchased, invoice support must be attached.
- Meeting Rooms.** If you are claiming reimbursement for meeting room expenses, you must provide detailed receipts as well as a complete explanation of the purpose of the meeting. Also, any meeting registration fees must be substantiated with receipts.
- Extended Trip Expense.** During an out of town stay of one week or more, laundry or dry cleaning may be included as an additional incidental expense.
- (20) **Total.** Enter totals horizontally by day and vertically by expense. Verify that horizontal and vertical totals are in agreement with the grand total.
- (21) **Personal Car Information.** Enter the point-to-point information and number of miles.
- (22) **Explanation of Expenses.** Explain Other expenses listed above.
- (23) **Explanation of Activities.** The Voucher **must have an explanation of union activity** for which reimbursement is being requested. Failure to complete this portion of the voucher will result in reimbursement being disallowed.
- (24) **Signature** Required.

- (25) **Approval Signature.** Approval by International Officer of the Union or authorized representative is required.

Staple receipts to the back of the voucher.

After vouchers have received appropriate approval, the **white copy** of the voucher and the supporting receipts are to be forwarded to:

Communications Workers of America
Attn: Accounting Department
501 Third Street, NW
Washington, D.C. 20001.

The **yellow copy** is retained by the approving office and the **pink copy** is your record.

Section 15.9A
International
(06/04)

FORM H-56-A PART TIME EXPENSE VOUCHER

Section 15.10
International
(02/09)

PER DIEM

BAP PROCEDURES - LEGAL EXPENSES

When preparing a BAP for Legal Department approval, use **BAP Form H-54** and provide the following additional information:

- Description:** A description of the expense **must** be given. If the expense is an arbitration-related expense, the case name (including company involved) and CWA case number **must** be provided. If the expense is a non-arbitration-related expense (i.e., litigation, NLRB, EEOC, miscellaneous, etc.), the case caption name **must** be provided.
- Expense Budget No.:** Is 1-031 for legal budget expenses and 2-052 for defense fund legal expenses.
- Account No.:** Should be coded as follows:

Fees (Arbitrator/Attorney)	5705-XXX(XXX)
Expenses (ALL)	5702-XXX(XXX)
Retainers (Attorney)	5709-XXX(XXX)
Court Reporters	5703-XXX(XXX)

The first three X's represent the administrative unit number; and, the bracketed three X's represent the payee and activity numbers (see charts below). A sample follows of an entry for an arbitrator's bill of \$1,150.00 from District 1 which includes a hearing fee, a cancellation fee and expenses:

<u>Budget Number</u>	<u>Account No.</u>	<u>Amount</u>
1-031	5705-010(201)	\$500.00
1-031	5705-010(203)	\$500.00
1-031	5702-010(202)	\$150.00

Codes for Administrative Units

District 1:	010
District 2:	020
District 3:	030
District 4:	040
District 6:	060
District 7:	070
District 9:	090
AFA	012
District 13:	130
Printing Sector:	140
IUE:	150
TNG/US:	160

Codes for Administrative Units Cont.

TNG/CAN: 161
NABET: 170
Comm/Tech: 180
Public Workers: 190
Telecom: 200
Headquarters: 250

Payee # (Digit 1 in Brackets)

- 1 - Lawyers
- 2 - Arbitrators
- 3 - Court Reporters, Transcripts
- 4 - American Arbitration Association (AAA)
- 5 - Publications/Books
- 6 - Law Clerks
- 7 - Hotels
- 8 - Airlines
- 9 - Expert Witnesses, Investigators, Consultants, etc.
- 0 - Others

Activity # (Digit 2 & 3 in Brackets)

- 00 - Retainer
- 01- Arbitration (Attorneys Fees & Arbitrator Fees)
- 02- Arbitration (All Arbitration Expenses-including Attorneys and Arbitrator Expenses)
- 03 - Arbitration (Arbitrator Cancellation Fees)
- 04 - NLRB (Attorney's fees other than organizing and strike related cases.)
- 05 - NLRB (Expenses)
- 06 - Organizing (Attorneys Fees public and private sector, including: litigation and matters before boards and administrative agencies)
- 07 - Organizing (Expenses)
- 10 - Non-strike related litigation-CWA and/ or its Locals as plaintiff(s) (Attorneys Fees)
- 11 - Non-strike related litigation-CWA and/ or its Locals as plaintiff(s) (Expenses)
- 12 - Non-strike related litigation & Bankruptcy CWA and/or its Locals as defendant(s) (Attorneys Fees)
- 13 - Non-strike related litigation & Bankruptcy CWA and/or its Locals as defendant(s)-(Expenses)
- 14 - Non-strike related litigation-CWA and/ or its Locals as defendant(s) (Settlement Expenses)
- 15 - Public Utilities Commissions (Attorneys Fees)
- 16 - Public Utilities Commissions (Expenses)
- 17 - Public Employees (including arbitration, & administrative agencies, but excluding organizing) (Attorneys/Arbitrator Fees)
- 18 - Public Employees (Expenses)
- 19 - Public Employees-Litigation (Fees)
- 20 - Public Employees-Litigation (Expenses)
- 25- Advice concerning Internal Union Grievance (Bylaws, Elections, etc.)

Activity # Cont. (Digit 2 & 3 in Brackets)

- 26 - Advice concerning General Union Administration (Finances, Dues & Fees, Contracts w/ vendors, union employees, etc.)
- 27 - Advice concerning collective bargaining agreement or contract administration.
- 30 - EEOC (Fees)
- 31 - EEOC (Expenses)
- 50 - COPE
- 88 - CWA Employees (Legal Dept. Staff)
- 99 - Miscellaneous

INSTRUCTIONS FOR COMPLETING THE CWA PROPERTY ADDITIONS, TRACKING AND DISPOSAL FORM

CWA has 2 classifications of property: Assets and Inventory. An asset is any tangible or intangible property costing \$500 or more. An item for inventory includes all assets plus any tangible or intangible property costing \$200 or more. Tangible property is defined as property you can see or touch such as buildings, vehicles, furniture, equipment and computers. Intangible property, for CWA purposes, is software.

The attached form must be used for adding, disposing of or relocating CWA property. It must be filled out completely and attached to a BAP in order for the payment to be made for the requested property. Below is a listing of the different fields found on the form and a brief explanation of the content as well as any action required on your part to complete the information contained in that field.

Physical Location – Must be completed for any property being added, disposed of or moved.

Administrative Unit: This is the budget code used for all administrative units.

Examples: District 1 = 001
District 2 = 002
President's Office = 024
EVP's Office = 026
Public Workers = 019

Department/Location: For the districts this would be the city in which the property is or is to be located, i.e., New York City, Los Angeles. For headquarters this is the department in which the property is or is to be located, i.e., Dues, Accounting.

Assigned To: Who is the recipient of the property?

New Property – All fields must be completed for any property being purchased.

Item Description – a brief description of the property.

Serial # - used primarily for equipment such as computers, monitors, or software, etc. May not be available in all cases.

Manufacturer – Should be available in all cases.

Bar Code # - Used only for property costing \$200 or more. Each district and headquarters has a supply of bar code stickers that must be attached to the property.

Date Acquired – The date the property was placed in service.

Cost – Actual dollar cost of the property.

BAP # - the number of the BAP on which the payment for the property was submitted. This field may not be left blank or zero. It must have a valid number.

Disposal of Property – Used when property is being disposed of.

Item Description – a brief description of the property being disposed of.

Serial # - used primarily for equipment such as computers, monitors, or software, etc. May not be available in all cases.

Reason for Disposal – a brief description of why the property is being disposed of.

Bar Code # - Used only for property costing \$200 or more. Each district and headquarters has a supply of bar code stickers that must be attached to the property.

Transfer of Property – Used when property is changing administrative units, locations and/or custodian.

Item Description – a brief description of the property being transferred.

Serial # - used primarily for equipment such as computers, monitors, or software, etc. May not be available in all cases.

Manufacturer – Should be available in all cases.

Bar Code # - There should be a bar code sticker already assigned to the property. This is the number to be provided.

Administrative Unit - See prior explanation of this field. This is the Administrative Unit to which the property is being transferred. If the property is staying within the same Administrative Unit, complete it anyway to avoid confusion.

Department/Location: See prior explanation of this field. This is the Department/Location to which the property is being transferred. If the property is staying within the same Department/Location list it anyway to avoid confusion.

Reassigned To: Who is the new recipient of the property?

Comments – Add any comments you feel are necessary to further explain the property acquisition or change.

Mail or fax this form along with the appropriate BAP to the following address:

*Communications Workers of America
Accounting Department
501 3rd Street, NW
Washington, DC 20001
Attn: Beth Yeckley
Phone Number: (202) 434-1391
Fax Number: (202) 434-1351*