

APA Discretionary Spending Policy

Purpose:

The expenditure of APA funds should be for purposes that relate to, and support, APA's mission. The purpose of this policy is to establish the proper use of APA discretionary funds.

Acceptable uses of APA discretionary funds:

Permissible expenditures are those which support, and substantially relate to, the execution of the APA mission. Below are some examples of acceptable uses of APA discretionary funds.

- Reimbursement for travel and travel-related expenses substantially related to APA's mission;
- Meal costs incurred (either directly or through reimbursement) substantially related to APA's mission; and
- Other expenses substantially related to APA's mission and uses approved by the Board of Directors.

Employees are required to perform reasonable due diligence to obtain the lowest cost for travel and travel-related expenses. Prior authorization is required by the employee's immediate supervisor and/or the APA Chairman to ensure travel is reasonable, necessary and substantially related to the APA mission. Employees are required to submit documentation to justify the nature and purpose of expenses for which they seek reimbursement or Authority expenditure. For costs related to the APA Executive Director, the APA Chairperson must approve reimbursement. Receipts or equivalent documentation is required to receive reimbursement for expenses.

Prohibited uses of APA's discretionary funds:

Purchases using APA resources which are primarily personal in nature rather than primarily benefit the APA mission are prohibited. By way of example, the following expenses are provided as examples of those which would often be non-reimbursable – as such expenses are likely to be held to primarily provide personal benefits to an employee or director rather than to primarily advance APA's mission or purposes:

- Flowers and gifts for staff, directors or family members on the personal behalf of APA staff or directors;
- Use of APA resources, equipment, services or facilities for the personal use of current or former board members, staff, or family members of staff;
- Celebrations for special occasions which do not directly relate support the mission of the Authority;

- Charitable contributions or sponsorships of events not associated with the Authority's mission;
- Purchases of alcohol or tobacco products when such purchases are primarily intended to provide a personal benefit to APA staff or directors rather than to primarily advance the APA mission;
- Membership dues in professional organizations for APA staff which are not related to the APA mission;
- Renewal of professional licenses for staff;
- Costs to purchase or mail holiday cards, invitations or expressions of sympathy to staff or families of APA staff on the personal behalf of APA staff or directors; or
- Assignment of cell phones or vehicles to non-APA staff.

In each of the above situations, it is expected that the APA approval authority will closely examine any requested expenditure to first determine that the primary purpose of such expenditure is to advance APA's mission rather than to provide a personal benefit to the involved APA staff and/or directors.