

**WASHINGTON STATE FEDERATION OF CHAPTERS
NATIONAL ACTIVE AND RETIRED FEDERAL EMPLOYEE ASSOCIATION**

Procedures for Accounting/Expenditure Reimbursements

The federation's financial records are maintained on a "Cash Method" of accounting. Under the cash method, income is not counted until cash or check is actually received and expenses are not counted until they are actually paid.

1. All reimbursement requests should be submitted periodically (e.g. every month unless reimbursement is less than \$25.00). **Reimbursements for the current year or no more than one prior reporting period will be considered.**
2. Requests for reimbursement received by the Federation Treasurer must be received and paid before the end of the fiscal year to be charged against the current year budget.
3. The Federation will pay legitimate, documented, reimbursement requests. Requests for reimbursements must be approved by an officer and/or program chair. Special reimbursements must receive prior approval before event occurs (e.g. NARFE-PAC, Membership or PR events.)
4. Claims for Membership, Public Relations and Service Centers with supporting documentation and receipts should be submitted to the Federation chairs/Treasurer within 15 days from the end of each quarter.
5. Claims requested by e-mail will be honored, if accompanied by scanned receipts.
6. It is the responsibility of the chapter to allow sufficient time for the completion of the process at the close of each year.

Adopted October 23, 1997

Revised July 16, 1998, October 28, 1998, August 20, 1999, October 21, 1999, July 27, 2000, March 21, 2002, October 24, 2002, October 16, 2003, May 13, 2004, July 1, 2005, May 16, 2009, February 17, 2011, February 23, 2012

POLICIES AND PROCEDURES FOR FINANCIAL REIMBURSEMENTS AND EXPENSES

The Federation shall reimburse the legitimate expenses incurred by Federation elected officers and authorized Federation committee members while carrying out their duties and responsibilities. All vouchers from the officers and committee members, which fall within budgeted amounts and clearly meet accepted expenditures standards, shall be submitted directly to the Federation Treasurer for payment. Requests which the Treasurer questions as not meeting established standards or exceeding budgeted amounts shall be presented to the Executive Committee for resolution. Payments for advance request may be approved by vote of the Executive Committee, such requests will be considered if financially beneficial to the Federation. Alcohol beverage expenses will not be reimbursed as a meal expense item. When traveling on official business, an officer may, but will not be expected to drive after sunset and before sunrise.

The personal approval of a proposed action obtained separately by telephone or mail for each member of the Executive Committee does not constitute approval of the Executive Committee. If such is necessary, it must be ratified at the next regular meeting or at a subsequent meeting.

Reimbursement for use of privately owned vehicles for Federation business will be the same as the allowable IRS rate for business usage. The Federation Executive Committee reserves the right to modify the rate to any value lower than the IRS rate.

Any Federation Officers, except the President or Vice President, must have prior approval from the President or Vice President to attend the same event if reimbursement is expected. Several officers attending the same chapter meeting, etc. will not be reimbursed but they are encouraged to attend such meetings/functions at their own expense.

Reimbursement requests from Chapters for Service Center establishment or operation, for membership recruitment and retention, and/or for public relations shall be submitted to the Federation Service Officer, Membership Chair, and Public Relations Chair, respectively. These individuals will make their recommendations and forward the vouchers to the Treasurer. All requests for reimbursements must have supporting documentation and/or explanation such as "actual bills, receipts, account statements, postage/stamps", etc. or copies, attached to the voucher before submission. All requests should be submitted to the Treasurer in a timely manner (monthly is recommended).

All expenses incurred by elected officers, appointed committee chairs, or invited guests to attend an Executive Committee or Advisory Committee meeting will be charged to the Executive Committee account. Overnight lodging and meals must be for travel to visit a chapter, attend a workshop or a conference, and be a minimum distance of 90 miles one way.

DEFINITION OF ACCOUNTS

ELECTED OFFICERS

President Travel	Travel (mileage, common carrier, tolls, fees, meals, lodging) and Administrative costs (e.g. postage, copies telephone, and supplies, etc.) are charged to Office and Miscellaneous Account.
Vice President Expenses	Travel (mileage, common carrier, tolls, fees, meals, lodging) and administrative costs (phone, postage, copies, etc.)
Secretary & Treasurer Travel	Mileage, common carrier, tools, fees, meals and lodging. Administrative costs are charged to Office and Miscellaneous Account (postage, phone, copies, supplies, etc.)
District Vice Presidents	Travel (mileage, common carrier, tolls, fees meals and lodging to cover visits to chapters); costs to prepare for and conduct an annual district meeting, and administrative costs. District Vice Presidents attending any meeting/function outside their own district must obtain approval of the Federation President, or in his/her absence the Federation Vice President, if planning to file a claim for reimbursement.

APPOINTED COMMITTEE CHAIRS

Legislative Chair	Travel (mileage, common carrier, tolls, fees, meals, lodging) to attend District meetings; all administrative costs. Costs to cover required attendance at an Executive Committee meeting or Advisory Board Meeting will be charged to the Executive Committee Account.
Membership Chair	Same
Public Relations Chair	Same
Service Officer	Same
NARFE-PAC Chair	Same
Alzheimer's Coordinator	Same
Strategic Planning Coordinator	Same

Internet Committee Chair (Webmaster) Same as above plus Internet Service Provider (ISP) fees and software updates required to maintain the Federation web site.

State Legislative Chair Travel costs to attend District Meetings, Senior Lobby meetings, or Washington State Legislative sessions and all administrative costs.

GENERAL PROGRAM:

Executive Committee Travel (mileage, common carrier, tolls, fees, lodging and meals) to Executive Committee Meetings for elected Officers and others the President has requested to attend.

Office and Miscellaneous All the usual administrative costs (printing, postage, paper, office supplies, business cards, copying) for Federation business by the President, Secretary, and Treasurer. All administrative costs for the Convention Committee (Nominating, Bylaws, Auditing, Rules, Resolutions, Finance, etc.) and a \$50/day stipend for the Parliamentarian.

Convention Expense Travel (mileage, common carrier, tolls, fees, lodging, meals and miscellaneous) for Elected Officers, Appointed Chairs , if participating in the convention (given training or workshops) to attend the Federation Convention. Covers one day lodging, meals and mileage for the Audit Committee if they are required to audit the Financial Records before the Convention begins.

National Meetings/Convention Travel (mileage, common carrier, tolls, fees, meals, lodging, and miscellaneous) for the President to attend National Convention and for the President or designated representative to attend National NARFE Meetings.

National Legislative Committee/Conference Dollar amount to be given to the President or the National Legislative Chair to attend the Conference per approved procedures and budget.

Membership Recruitment Financing to carry out Federation recruitment efforts including reimbursement to chapters per established rules and distribution. Account is managed by the Federation Membership Chair and distribution made per approved plans and budget.

Public Relations	Financing to carry out Federation Public Relations efforts, including reimbursement to chapters per established rules and distribution. Account is managed by the Public Relations Chair and distribution approved per approved plans and budget.
Service Centers	Costs (telephone, administrative costs, travel, parking) of volunteers working at the center. Account is managed by the Federation Service Officer and distribution approved per approved plans and budget.
Federation Reporter and Editor	All administrative costs to publish the number of issues as determined by the Executive Committee each year. Travel (mileage, common carrier, tolls, fees), lodging, meals to attend District Meetings.
Senior Lobby Contribution	Direct dollar contribution for support.
Program Contingency	A fund to cover special programs approved by the Executive Committee or other unforeseen costs.
Host Chapter Convention Advance	Bylaws mandated expense for the Host Chapter for hosting the convention (\$1,000.00)

OTHER SPECIFIC LINE ITEM ACCOUNTS MAY BE ESTABLISHED AS NEEDED. THESE REQUIRE SPECIFIC PURPOSE IDENTIFICATION AT THE TIME THEY ARE APPROVED AND INCLUDED.