MSGIC EXPENDITURE GUIDELINES

Adopted: August 14, 2013

Overview

The activities of the MSGIC organization require certain expenditures to be performed in support of the organization's mission and goals. These expenditures require oversight and financial control as part of a sound accounting process. The guidelines listed below are expenditure recommendations to be reviewed, commented on and approved by the Executive Committee. The MSGIC Treasurer shall manage, document and maintain all records concerning expenditure activities as set forth in the expenditure guidelines approved by the Executive Committee.

1. **Expenditure Approval**

   a. Authorized reimbursements such as for travel, lodging, mileage, etc. must be pre- approved by the Executive Committee and may be polled via email or during Executive Committee meetings. Each pre-approved reimbursement authorization must be documented via email retention, meeting minutes or by other means.

   b. Expenditures and reimbursements not requiring pre- approval include; postage and shipping costs, the purchase of publications and books and office supplies to a maximum amount of $100.00.

2. **Expenditure Documentation**

   a. All expenditures and reimbursement requests must have documentation in the form of receipts and\or "paid" invoices. Other documentation may be requested by the Treasurer as needed for expenditure verification.

   b. Expenditure receipts and other documentation must be forwarded to the Treasurer within thirty days of the expenditure occurring for pre-approved reimbursement and for reimbursement expenditures not requiring pre-approval.

3. Expenditure Categories

a. Travel

Reimbursement for this expense requires pre-approval. Members may be authorized to attend meetings and events on behalf of MSGIC. The federal rates for mileage and per diem shall apply. All expenses must be documented with receipts. All receipts should include an itemized listing of expenses.

MSGIC will not reimburse for the consumption of alcohol. Excessive tipping will not be reimbursed. Whenever possible, a member shall attempt to use sponsorship or organization/employer resources for these expenses. Reimbursement may not be requested from both MSGIC and the member's organization/employer.

No reimbursement shall be provided for Executive Committee, Caucus or Subcommittee meetings or scheduled MSGIC events.

All requests for reimbursement should be accompanied by MSGIC's Reimbursement Request Form and all other required documentation.

b. Mileage

MSGIC shall reimburse mileage at the Federal Per Diem Rate (http://www.irs.gov/uac/2013-Standard-Mileage-Rates-Up-1-Cent-per-Mile-for-Business,-Medical-and-Moving) for travel authorized by the Executive Committee.

c. Meals

When authorized, requests for reimbursement may not exceed the current published Federal Per Diem Rates (http://http://www.gsa.gov/portal/category/100120). Any meals provided during an event must be subtracted from the reimbursement request. Meals for a single day event will not be reimbursed. Excessive tipping will not be reimbursed.

d. Lodging

When authorized, requests for reimbursement may not exceed the current published Federal Per Diem Rates (http://http://www.gsa.gov/portal/category/100120).

Expenditure Categories (continued)

e. Postage and Shipping

Expenditure and reimbursement for postage and shipping will be provided without pre-approval to the maximum allowable amount of $100.00. The shipper shall attempt to avoid expensive "overnight" or "priority" shipping options. If bulk mailings are being facilitated, every attempt shall be made to obtain reduced rates using U. S. Postal Service rates (https://www.usps.com/business/prices.htm) or other similar low cost bulk mailing costs. Inexpensive document shipping shall be used whenever possible.

f. Advertising

All advertising must be pre-approved for content and cost by the Executive Committee prior to publication or release. Requests for advertisement shall be accompanied by the advertising content and cost estimate for review by the Executive Committee. The advertisement shall be consistent with the mission and goals identified in the organization's bylaws. Every attempt shall be made to lower the cost of advertising through cost share, sponsored and other expense-lowering means.

g. Conference and Training

Members may be authorized to attend a conference or training on behalf of MSGIC. Members shall make every attempt to take advantage of early-bird, professional and sponsored discounts. Members may request that MSGIC process the registration or pay upfront and request a pre-approved reimbursement. Members must provide documentation as proof of attendance to receive reimbursement. Only MSGIC members will be authorized for MSGIC-paid attendance to conference or training events.

h. Publications and Books

Executive Committee members will occasionally have the opportunity to purchase materials that may aid in the conduct of the organization. Publication and book purchases made by an Executive Committee member are reimbursable up to the minimum amount of $100.00 without authorization. Requests for a reimbursement or purchase above the $100.00 minimum amount will be considered on a case-by-case basis. The purchased materials remain the property of MSGIC.

3. Expenditure Categories (continued)

i. Technology (software and hardware)

The purchase of software and hardware must enable support of the organization's mission and goals and shall be pre-approved by the Executive Committee and considered on a case by case basis. Reimbursements for technology expenditures will not occur without pre-approval by the Executive Committee. When seeking to purchase technology for the organization, all cost saving measures to acquire the application or device shall be investigated (donated or low cost non-profit sources, discounts, etc.). All technology purchased for MSGIC remains the property of the organization.

j. Salaries/Stipends

None of the established positions within the MSGIC organization are afforded a salary, benefits, or any other compensation. This prohibition on compensation includes Executive Board members and officers.

However, in order to accomplish the organization's mission and goals, it may be necessary to seek the services of an intern, who could be paid a monetary stipend. Any monetary stipend paid to an intern shall be pre-approved by the Executive Committee and must be reapproved annually.

k. Consultant Services

The purchase of consultant services (legal, accounting, technical, etc.) must support the organization's mission and goals and shall be pre-approved by the Executive Committee. Reimbursements for consultant services will not occur without pre-approval by the Executive Committee.

l. Other

Any other proposed expenditure that does not obviously fall into one of the above categories shall be pre-approved by the Executive Committee.