

EXPENDITURES

1. You must have a quorum at the meeting in order to conduct business and approve expenditures. (See Guideline for Meetings for definition of “quorum”)
2. You can approve expenditures by one of the following ways:
 - A. A detailed motion passed and recorded in the minutes at an Executive Board meeting or Membership meeting.
 - B. Standing motions. These are for reoccurring expenses. A copy of these motions need to be in the records at all times. These motions should also include detail and dollar amounts and/or limits.
 - C. Phone poll. Only when “time is of the essence” between meetings. The poll should be in writing that includes a detailed request (motion) and the names of all Officers and Executive Board Members and how they voted. The results should be reported at the next meeting and reflected in the minutes.
3. Motions in the minutes must be detailed. Be specific. Give dollar amounts and/or limits. Do not use “pay all expenses”.
4. If the amount of the expenditure exceeds the amount in the motion, an additional motion must be made for the additional funds.
5. Should have some type of backup documentation for all expenditures.
 - A. Expense voucher for reimbursing member expenses (i.e. mileage, per diem, postage etc) with proper receipts attached.
 - B. Release time form for lost wages with a copy of the person’s pay stub attached. (This is to verify rate of pay)
 - C. Receipts from vendors (office supplies, pizza served at meetings etc)
 - D. Copies of registrations (for all conferences and conventions)
6. Backup documentation should be cross-referenced with the check number and date paid.
7. The chapter is not allowed to have or use Bank Debit Cards or Credit Cards.
8. Expenditures need to be directly related to Union business and cannot be lavish, extravagant or used for personal or family members expenses. (For example you should not get “upgraded” rooms or flights. No spouse or significant other expenses can be paid by the subordinate body. No extra days can be added to a union trip for personal enjoyment unless paid separately by the individual.)
9. We recommend you do not allow more than the IRS rate for mileage and per diems because the excess becomes taxable income to the individual.

CHECKLIST FOR EXPENDITURES The “Be Sure List”

BE SURE THERE:

Is a quorum present and recorded in the minutes

Is a detailed Treasurer’s report that includes every transaction since the last accepted Treasurer’s report

Are motions in the minutes for all expenses

Are limits and or amounts given in the motion for the expense such as:

- Number of days for wages
- Dollar amount or limit for meals
- Travel cost including mileage, hotel etc.
- Cab fare or parking

Are standing motions for reoccurring expenses such as meeting meals, steward’s postage, hall rental etc. Otherwise you need to approve every time

Are limits and dollar amounts included in the standing motions

Is an additional motion if the expenditure amount goes over the amount in the original motion

Is the required backup documentation for each expenditure:

- The “Subordinate Body Expense Form” (see attached) when reimbursing member expenses, with all receipts attached.
- The “Subordinate Body Paid Release Time” form (see attached) when paying wage to your members, with copy of pay stub attached.
- Receipts from vendors, including hotel receipts
- Copy of registration forms when attending an event

Are two authorized signatures on every check.

Are no funds used for Political Activities or loans issued to anyone.

Are no credit cards or debit cards issued to the chapter. They are not allowed since they do not require 2 signatures

SIGN OFF SHEET FOR DISBURSEMENT OF GIFT CARDS or CASH

Name of Event: _____ Date: _____

Item or Amount Disbursed: _____

<u>Print Name</u>	<u>Signature</u>	<u>Date Received</u>

EXAMPLE:

SIGN OFF SHEET FOR DISBURSEMENT OF GIFT CARDS or CASH

Name of Event: _____ Date: _____

Item or Amount Disbursed: _____

<u>Print Name</u>	<u>Signature</u>	<u>Date Received</u>

GUIDELINES FOR MEETINGS & MINUTES

All Minutes should include the following:

Date of Meeting

Type of Meeting – Exec Board or General Membership

Time meeting came to order

Roll of Officers (Present, Excused, Unexcused – account for everyone)

Is there a quorum? If so, business can be conducted. If not, the meeting is informational.

(Quorum for a Chapter is a majority of the Chapter's Officers and Executive Board Members.

Quorum for a District Council is a majority of the Executive Board and 35% of the active chapters within the Council. Quorum for an Assembly is a majority of the Executive Board and (3) other delegates representing at least two separate Chapters of the Assembly)

An informational meeting still counts as a meeting for active status, so you still need to take minutes.

At an informational meeting you cannot make motions to approve anything.

Motion to approve last meeting minutes

Reading of Correspondence if any

Reports of the Officers: (In summary form or attach report)

President: Report on E-Board Meetings
Agenda for this Meeting
Information and Problems

Treasurer: Hand out copy of written report to be attached to the minutes of the meeting at which the report was approved.

Report should start where the last approved report left off.

All should review and then motion should be made to approve the report.

(Report should be detailed- not just totals)

Treasurer should sign and date the report.

Reports from Staff and Committees if any. Just give brief highlight.

Unfinished Business – Something that has been talked about at prior meeting but not resolved or finalized

New Business

Good and Welfare

Adjournment (Give time meeting was adjourned)

*****REMEMBER ALL FINANCIAL ACTIONS (that arise at any point during the meeting) NEED TO BE APPROVED BY A PROPER MOTION WITH DETAIL AND DOLLAR AMOUNTS AND/OR LIMITS. The minutes should reflect who made the motion, who seconded the motion and if the motion passed or not.**

Example: John Smith made a motion to send 2 people to the Women's Conference.

The chapter will pay each person wages for one day, 2 days per diem at \$25.00 a day, mileage for one car, and 1 hotel room for 2 nights. (Members will have to share room). Seconded by Sally Jones. Motion passed.

Minutes should be signed and dated by the Secretary

EXAMPLES OF MOTIONS

Standing Motions:

These should be used for normal everyday reoccurring expenses

1. Pay all postage for grievances and mailing of quarterly financials with proper receipts.
2. Pay mileage at a rate of _____
3. Pay executive board members mileage to attend chapter executive board meetings.
4. Pay President mileage and wages for the day (if it is a scheduled work day) to attend Assembly meetings and District meetings if cost is not covered by the Assembly or District.
5. Pay for meeting refreshments (no alcohol) up to \$50.00 per meeting.
6. Pay for office supplies and copies not to exceed \$25.00 per quarter. (If more than this a motion will need to be made at a meeting)

Regular Motions:

These should be used for all other expenditures not covered by a standing motion. Examples:

1. I make a motion to send two people to the Convention. Pay registration, two rooms for three nights, one car for mileage, per diem at the IRS rate, parking at the hotel, and two days wages for each person.
2. I make a motion to have a Christmas party. Amount not to exceed \$2000. (Then you can have a committee organize the party knowing that the expenses cannot exceed \$2000.) OR
3. I make a motion to have a Christmas party and buy gifts for the children in the amount of \$500.00, hire a Santa at \$200 and serve food and refreshments not to exceed \$1200.

REMEMBER TO BE VERY SPECIFIC IN YOUR MOTIONS. USE DETAIL AND DOLLAR AMOUNTS.

DUTIES OF OFFICERS

All positions are important to make the chapter operate properly.
You should operate as a group. It is not a one or two person operation

PRESIDENT: Calls the meetings (Be sure to have 1 Membership and 1 E-Board meeting per quarter to qualify for active status in order to get your rebate)

Appoints committees
Signer on all checks
Presides over meetings (keep the meeting in order, appoint minute taker if Secretary is absent)

VICE-PRESIDENT: Act as President in his/her absence

SECRETARY: Always have the following in his/her possession:

Copy of constitution
Membership List
All communications/correspondence
NOTIFY the assigned Staff Representative and assigned Board of Directors member at least ten (10) days in advance of each Body's meeting (Districts & Assemblies should notify Executive Director)
Take minutes of the meetings
Sign all minutes
Present minutes at next meeting for approval
Give copy of minutes to Treasurer

TREASURER: Keep accurate financial records
File Financial Statements quarterly
Pay expenses only if properly authorized
Signer on all checks
Present detailed Treasurer's Report at meeting for approval
(start where the last accepted report left off)
Sign all Treasurer's Reports
Give copy of Treasurer's Report to Secretary

EXECUTIVE BOARD MEMBERS:
Make sure minutes are accurate
Make sure Treasurer's Reports are accurate

ALL MEMBERS:
Must fill in proper paper work and have necessary receipts when requesting chapter funds

REMEMBER ALL EXECUTIVE BOARD MEMBERS AND OFFICERS MUST BE SURE TO PAY DUES EVEN WHEN OUT ON DISABILITY, WORKERS COMP ETC IN ORDER TO KEEP THEIR OFFICE.

OTHER TAXABLE ALLOWANCES

OFFICER ALLOWANCES/STIPENDS

Allowances are paid to an officer or employee to cover miscellaneous out-of-pocket expenses incurred by the individual while conducting affiliate business. The recipient of an allowance is not required to provide any accounting or receipt for these payments.

Allowances are “Non-Accountable” payments that must be reported as wages to the individual and to the IRS. The union as the employer must complete all required payroll tax reporting forms **of both the federal and applicable state government.**

Local union executive board policy must clearly state the individuals authorized to receive allowances or stipends. That policy must also state the amount of each authorized payment. All allowances must be approved by the membership or the Executive Board and such approval must be reflected in the meeting minutes of the respective body.

REIMBRUSED DUES

Some local unions pay allowances to officers that are exactly equal to the union dues paid by the member. This “reimbursed dues” – even though intended as a refund of amounts paid from the member’s after tax dollars –is considered to be a taxable allowance the IRS. In order to receive this reimbursement, dues must have been withheld by the individual’s employer and paid to the union.

Reimbursed dues are considered to be compensation to officers, the Executive Board and / or stewards for union related services.

SUBORDINATE BODY WAGES, TAXABLE MEALS AND NON-RECEIPTED INCOME REPORTING FORM
for the year **2011**

NAME _____

BODY # _____

DUE DATE
January 14, 2012

Member's Name	Member's Social Sec #	Member's Address	Amount Paid to Member During 2011

Please be sure to complete all of the above information so that there will be no delays in processing this form.
Photocopy as necessary if additional sheets are needed.

Turn over for Instructions

Name _____

Address _____

(Subordinate Body Name)



**Subordinate Body
Expense Form**

TRAVEL	To: Address/Location		RT	Time:	Total Number Miles	Rate	\$ Amount at Approved Rate	Meals			Amount Other Travel Explain	Total
	From: Address/Location			Start				At the Approved Rate				
Date:	Reason/Purpose			Finish				Breakfast	Lunch	Dinner		
	To											
	From											
	Reason											
	To											
	From											
	Reason											
	To											
	From											
	Reason											

TOTAL TRAVEL \$ _____

OTHER EXPENSES

POSTAGE

PHONE

MISC

Date: Person/Purpose

Amount

Amount

Amount

TOTAL OTHER EXPENSES \$ _____

***This form **MUST** be filled out completely and with proper receipts attached in order to receive reimbursement.

Grand Total \$ _____

(RT=Round Trip)

Approved By: _____ (if required)

Date Paid:
Check Number:

I certify that all items of expense reported on this statement were incurred in the discharge of OCSEA business only

Signature _____

Directions for filling in the required SUBORDINATE BODY EXPENSE FORM

- A. Person should fill in their name and address (This allows the use of “Home” in the “To” and “From” since Home has been identified)
- B. All expenses should include a date. The date of the meeting, the date on the receipt, the time period covered for items such as phone bills.
- C. For travel expenses, the “To” and “From” need to have a defined location. All expenses should have a “Reason”.
- D. This column is used to record travel time. It shows that the travel time was long enough to justify a meal(s). (See G)
- E. This column is for the total miles. You can put a check mark in the “RT” column if it represents a Round Trip.
- F. List the rate that has been approved by your subordinate body.
- G. This is the dollar value of your miles. Multiply the miles by the rate.
- H. Meals need to be approved by the membership. You do not have to pay meals, and the amount can be based on a set per diem rate or by actual receipts.
- I. Use this area to describe “Other Expenses”.
- J. Actual amount of Postage goes in this column.
- K. The amount of phone reimbursement should be in this column. Be sure member list names of persons called and purpose of the calls on the bill if they have multiple calls.
- L. Miscellaneous should only be used for items that do not fit into any other category. Be sure to explain fully and attach receipts.
- M. Totals for each line are placed here and the Grand Total is recorded at the bottom.
- N. Fill in with date paid.
- O. Fill in the number of the check used to pay this expense.
- P. “Approved By” can be used for different things. Your subordinate body may require the Treasurer or President to sign the form. Your subordinate body may want to use this area to cross-reference the date of the meeting that approved the expense or the standing motion that approves the expense. This area may not be required by your subordinate body but could be useful.
- Q. Member should sign the form before turning it in.

Feel free to add additional comments on the form or more information can be written on the actual receipts. It is better to have too much information regarding the reason for the expense than not enough.

All receipts need to be attached. (i.e. Postage, phone bills, meals etc.)

You should use the “Subordinate Body Paid Release Time” for reimbursing wages. The directions are on the bottom of the form. You should have on file a copy of the person’s pay stub to verify the hourly rate.

SUBORDINATE BODY PAID RELEASE TIME

Name _____

Address _____

Home Phone _____ Work Phone _____

Social Security Number _____

Date Off of Work _____

Anticipated Hours Off of Work: From: _____ To: _____

Hourly Rate of Pay \$ _____ Total Hours _____

State the nature of the Union business for which you need to be released:

The above requested leave has been approved by:

Approved at the

(Date of Meeting)

Subordinate Body President Date

Executive Committee Member Date

1. Union paid release time must be approved prior to release by a proper motion.
2. This form must be completed and provided to the Subordinate body Treasurer.
3. A copy of your current pay stub must be attached.
4. Payee must acknowledge responsibility for all employment taxes by signing in the space provided below.

I understand that I am not an employee of OCSEA and that all filing and payment of all federal, state and local employments taxes are my responsibility and not that of OCSEA.

Date Paid _____

Check # _____

Member's Signature Date