

## 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.