

THE AMERICAN LEGION, DEPARTMENT OF ALABAMA

# EXPENSE GUIDELINES

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## DEPARTMENT OFFICERS

**Department Adjutant**

**6/16/2019**



The policies and guidelines established within this manual are strictly for the use of officers and employees of The American Legion, Department of Alabama. This manual is not authorized for public distribution outside The American Legion, Department of Alabama. Any conflicts with governing documents refers back to the governing document.

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## 1) **DEFINITIONS**

- a) The word “may” indicates a non-mandatory task/event/action that if completed will help process the action.
- b) The word “should” indicates a non-mandatory task/event/action that is strongly recommended and failure to comply will cause difficulty in processing the action.
- c) The words “shall/will” indicates a mandatory task/event/action that if not completed will result in a denial of the action.

## 2) **DUTY DESCRIPTIONS**

- a) Department Adjutant (as related to finance)
  - i) Reviews all submissions for reimbursements before forwarding to the Department Finance Officer for approval/disapproval & disbursement.
  - ii) Direct supervisor and office manager for all Department day to day operations.
  - iii) Tracks all employee hours worked, sick, and/or vacation times.
  - iv) Approval authority for all staff vacation and sick time.
  - v) Approves the disbursement of the payroll.
  - vi) Enforces the Employee Handbook.
- b) Department Finance Chair
  - i) By appointment of the Department Commander the Department Finance Chair shall have the same approval authority as the Finance Officer.
  - ii) Shall review/approve/disapprove monthly reports submitted by the Finance Officer.
- c) Finance Officer
  - i) Other than duties described within the Constitution and Bylaws the Finance Officer will:
    - (1) Oversee all transactions conducted by the Department.
    - (2) Ensure an annual compilation is conducted by a third-party accounting firm.
    - (3) Report actions taken to the Department Finance Commission.
    - (4) Reviews the monthly budget report submitted by the bookkeeper.
    - (5) Authorizes disbursement of all reimbursements and payroll to staff.
  - ii) The Finance Officer is an over sight position and is not managerial in nature thus:
    - (1) All requests for back statements, payments, and/or records will be routed through the Department Commander for tasking to the Adjutant.
    - (2) Will not change, modify, and/or adjust the reports submitted by the accountants.

(3) May request special reports from the Department Adjutant to perform said duties.

**3) DEPARTMENT TRAVEL POLICIES:**

- a) Prior to travel at the expense of The American Legion, Department of Alabama all travel will be requested in writing and approved by the Department Commander. When travel is conducted at the request of The American Legion, Department of Alabama a Travel Request form will be filled out by the Department Adjutant and placed on file i.e. Commander's call in.
- b) Request/approval can be obtained via email but must be forwarded to the Department Adjutant upon approval/denial. The Department Adjutant will print the request and place it on file to attach to the Department Expense Voucher.
- c) The American Legion, Department of Alabama will only reimburse travel for officers associated with The American Legion. Reimbursement of individuals outside The American Legion, Department of Alabama will be reviewed by the Department Adjutant and/or Finance Officer on a case by case basis.
- d) During travel at the request of The American Legion, Department of Alabama, mileage plus reasonable expenses will be paid as approved by the Department Finance Officer but not less than mileage and per diem rates determined by the Department Executive Committee using appropriate GSA tables as a guide. Current rate is established at \$0.30 per mile.
- e) Travel expenses must be annotated on the Department Expense Voucher from Appendix B. All receipts must be attached to the voucher and submitted no later than 30 days from completion of travel with the exception of the completion of the Department Convention. All travel completed prior to the Department Convention must be claimed no later than 15 days from completion of the convention.
- f) Receipts to be attached to Expense Voucher
  - i) Fuel (Department Commander & Adjutant only)
  - ii) Meals
  - iii) Lodging
  - iv) Misc. Receipts associated with travel.
- g) Mileage will be determined using [www.mapquest.com](http://www.mapquest.com) or [www.googlemaps.com](http://www.googlemaps.com). A print out should be provided with the voucher if claiming mileage. If a print-out is not attached to the Department Expense Voucher the Department Adjutant will run a report and use the mileage from point to point determined by mapquest, this will be the reimbursed mileage. If multiple places are visited during travel, each leg must have a print out or one single print out covering the entire trip.
- h) Meals to be reimbursed as per GSA per diem.

- i) Department officers cannot approve their own travel. In the case of the Department Commander and Adjutant travel is approved but cannot exceed the budgeted amount set by the Department Finance Committee and DEC. The Department Finance Officer will track officer travel and advise the Department Commander on the status of the travel budget line.
- j) Traveling as a National Call-In the following procedures are to be followed:
  - i) Notify the Department Adjutant if acting as a substitution in a National Committee/Commission.
  - ii) Submit a copy of the check issued by National for reimbursement of travel with all receipts and DEV (photo, copy, or stub will suffice).
  - iii) Reimbursement will only be for the difference between the receipted daily expenditures and room minus amount reimbursed by National.
  - iv) Reimbursement will only be dispersed for receipted expenses. If receipts are not provided the expense will not be reimbursed.
  - v) All timelines remain the same as while traveling as per Para 3.
- k) Department Finance Officer will verify availability of funds and report to the Department Commander prior to travel.
- l) If questions arise during or after travel, contact the Department Adjutant, Bookkeeper, or Finance Officer for clarification on expense.

#### **4) DEPARTMENT FINANCIAL POLICIES**

- a) The Department Adjutant is charged with the running of day to day operations of the Department office and staff.
  - i) The Department Adjutant will report all transactions monthly to the Finance Officer.
  - ii) The Department Adjutant is responsible for the expenditure of funds from the Operations budget line. He/she will ensure proper execution of this line item.
- b) Expenditures (other than travel) conducted using checks from The American Legion, Department of Alabama.
  - i) Expense Reimbursement (other than travel):
    - (1) Department Expense Voucher (DEV) must be completed prior to receiving reimbursement for any expense. A copy of all receipts must be attached to the completed DEV and submitted to the Department for approval by the Department Adjutant.
    - (2) Donations, gifts, or grants must be requested in writing through the use of a DEV, and submitted thru the Department Adjutant for approval by the Finance Officer.

(3) Normal operating expenses from the Operations Budget line are to be monitored and approved by the Department Adjutant and reviewed by the Department Finance Officer.

ii) Expense Processing (other than travel):

(1) A completed DEV will be submitted to the Department Adjutant within 15 days of expense. This allows monthly expenses to be filed in one DEV.

(2) Upon receipt of the DEV the Department Adjutant will get final review for disbursement from the Department Finance officer (via voice or written).

(3) The bookkeeper upon receipt of approved and reviewed DEV will disburse the allotted funds using the proper coding and account information. The bookkeeper will then file all DEV, receipts, and check copy and keep on file.

(4) Any discrepancies or challenges to the disbursement will be brought to the Department Adjutant.

(5) Disbursement of checks from The American Legion, Department of Alabama will be signed twice with one signature being the Department Adjutant, the Department Finance Officer, or Department Finance Chairperson. No checks will be disbursed without the signature of at least one officer listed.

c) Expenditures using digital media disbursed from The American Legion, Department of Alabama.

i) All expenditures paid through digital media must be approved by the Finance Officer before disbursement.

ii) Payments made through digital media may consist of but not limited to operating expenses, payroll, taxes, and reoccurring monthly billings.

iii) Records of all payments will be placed on file and available for review

d) Miscellaneous expenses not covered in the above paragraphs will be reviewed and approved on a case by case basis by the Department Finance Officer. The Department Adjutant will fill out a DEV and have the Department Commander/Finance Officer approve/deny via email for such expenses.

e) Purchase Order System:

i) Purchase Orders (PO) will be used to purchase goods from companies and organizations that accept this method.

ii) PO's will be prepared once a quote is presented to the Department for purchase.

iii) The Department Bookkeeper will prepare the PO's using the current accounting software.

iv) The Department Bookkeeper will annotate in the "notes" section of the PO the approval authority for the purchase.

- v) A monthly completed PO report will be sent out with the financial report.
- f) Department Credit Cards:
  - i) The Department Commander and Adjutant are authorized to hold a credit card under The American Legion, Department of Alabama.
  - ii) Department Commander's card:
    - (1) Shall be used for expenses incurred by the Commander during official travel.
    - (2) May not be used for any personal expense not related to the office held.
  - iii) Department Adjutant cards:
    - (1) Credit Card Shall be used for expenses incurred by the Adjutant during official travel and Department Operations.
    - (2) Office Depot may be used to pay operating supplies for the Department HQ.
    - (3) Home Depot may be used to purchase necessary items for building and grounds maintenance.
    - (4) May not be used for any personal expense not related to the office held.
- g) Once Source Accounting Practices:
  - i) The Department Executive assistant will enter all bills and DEVs received every Wednesday of the week.
  - ii) The Department Adjutant shall review/approve/disapprove all bills, DEVs, and/or reimbursements every Thursday of the week.
  - iii) The Department Finance Officer shall review/approve/disapprove all bills, DEVs, and/or reimbursements every Friday of the week.
  - iv) Payments will be mailed the following Monday after approval from the Department Finance Officer.
  - v) Monthly reports will be produced on the 15<sup>th</sup> of each month.
    - (1) The Department Finance Officer will print and initial all statements, reports, and invoices and place on file at the Department HQ.

## 5) **DISTRICT EXPENSE VOUCHER**

- a) The appropriate district will maintain their individual budgets. However, the Department Adjutant will recommend refusal of any reimbursement to the Districts that will exceed the budgeted amount or policies set forth.
- b) If a District chooses to use their reserve funds a copy of the District Finance Committee minutes will accompany the District Expense Voucher.
- c) Districts will provide the Department Adjutant with a list of Officer(s) authorized to approve expenditures. This list will be sent annually and if any position changes during the year. Must be to the Department office prior to 1 Jul of that year.

- d) The District Expense Voucher will have a minimum of two signatures. One being the requestor and the second from the approving officer. Districts may make the requirements more stringent but no less than stated previously. The approving officer cannot approve his/her own expense; another district officer must sign the Expense Report.
- e) Policies set forth in para 3 & 4 may be used if the District deems necessary. If the district finance committee chooses to use the guidelines set forth for the Department Expense Voucher the approval must be sent to the Department of Alabama to be placed on file.

## **6) BUDGET LINE ITEMS**

- a) Program expenses with assigned budget lines must be approved by the Program Chair via email, text, or written DEV.
- b) Expenses that have multiple purposes may be divided between multiple budget line items.
- c) The Department Finance Officer may move funds from completed budget items with funds remaining or income accounts that have exceeded budget for use in other budget lines. The Department Finance Officer will report these actions in the monthly finance report.
- d) Adjustments to annual budget line items will be submitted to the Department Finance Officer no later than 1 April each year.
- e) Gifts for Veterans Line can be used for the following items
  - i) When giving funds to the Veterans Administration Volunteer Services (VAVS), nursing homes, or Community Based Outpatient Clinic (CBOC) of a designated facility a letter detailing the use of funds must accompany the Department Expense Voucher for disbursement.
  - ii) When providing items for veterans all receipts must be returned and attached to the Department Expense Voucher for reimbursement/disbursement.
- f) Alabama Temporary Financial Assistance (TFA)
  - i) These funds follow the same rules and qualification for National TFA except for having minor children.
  - ii) The National TFA forms will be filled out and submitted for approval to the Department Adjutant.
    - (1) All approvals via digital media will be printed and attached to the TFA forms.
    - (2) At the earliest convenience, the Department Adjutant will sign the TFA forms that were approved digitally.
  - iii) An investigating officer must submit a report along with the TFA forms.
  - iv) The Department Finance officer is the final approval authority for disbursement.
- g) Veterans' Assistance Line
  - i) Funds from the veterans' assistance line will be requested using the DEV.



- ii) Funds from this account can be used for the following (but not restricted to) items:
  - (1) Medical equipment for veterans.
  - (2) Home upgrades or repairs to facilitate disabilities.
  - (3) Temporarily house homeless veterans while seeking assistance.
  - (4) Assist veterans during state or federal states of emergency.
- iii) The Department Finance Officer/Chair is the approval authority for disbursement.

## **7) DEPARTMENT FUNDRAISING**

- a) The Department Adjutant is entrusted with coordinating Department level fund raisers.
  - i) The Adjutant may purchase products for fundraising efforts from budgeted line items. (t-shirts, caps, etc)
  - ii) The Adjutant will report any expenditure to the Finance Officer.
  - iii) The Adjutant will track the progress of all Department fundraisers.
  - iv) The executive assistant will keep on file all invoices associated with fundraising.
- b) All fund raisers must clearly state the cause.
  - i) 100% of all funds raised over the cost of the items will be put forth to the stated cause.
  - ii) No fund raiser shall be conducted conflicting with The American Legion morals and ethics.

## **8) DEPARTMENT COMMANDER ASSETS**

- a) The Department Commander will be furnished with the following items:
  - i) Department Vehicle
  - ii) Business Cards
  - iii) Department Credit Card
  - iv) Department Commander Coins
  - v) Department Commander Lapel pins
  - vi) Department Commander Cap
  - vii) Department Cell Phone (During term of Office)
  - viii) Department Lap Top (During term of Office)
- b) Department Vehicle
  - i) Department Commander's vehicle will be purchased every 3 years not to exceed \$35,000.00. The Department Adjutant is charged with purchasing the vehicle and will take in consideration future commanders, cargo capacity, and fuel efficiency.
  - ii) There shall be no smoking in the Department Commander's. If there is smoking the Department Commander at the time is liable for the cleaning and/or damage.
- c) Business Cards
  - i) The Department Commander will be furnished with the standard TAL business cards not to exceed 1 box of 500. If the Commander require additional cards the Department will re-order through Vista Print.

- ii) Department Business cards will state the Department Website along with Commander's information.
- d) Department Credit Card
  - i) Department Commander will be furnished 1 Department Credit card to be used I/A/W Section 4 para (f).
  - ii) Department Commander's card will have a limit set to \$5,000.00.
- e) Department Commander Coins
  - i) The Department Commander will be issued 300 coins of his/her personal design to be used during the elected year. Any amount over 300 the Department Commander will be personally liable for.
  - ii) The Department Commander coin will have the Department website on the coin.
- f) Department Commander Lapel Pins
  - i) The Department Commander may be issued 300 pins of his/her personal design to be used during the elected year. Any amount over 300 the Department Commander will be personally liable for.
- g) If coins and pins are used the Department Commander is limited to the budgeted amount. If over the budgeted amount the Department Commander is personally liable.
- h) Department Commander Cap shall be worn I/A/W The American Legion Department of Alabama Constitution and Bylaws.

**9) DEPARTMENT ADJUTANT ASSETS**

- a) The Department Adjutant will be furnished the following assets:
  - i) Department Vehicle
  - ii) Business Cards
  - iii) Department Credit Card
  - iv) Department Adjutant Cap
  - v) Department Cell Phone
  - vi) Department Lap top
- b) Department Vehicle:
  - i) The Department Adjutant will be furnished a vehicle every three years valued at a mid-sized SUV.
  - ii) Funds shall be set aside each year with consideration for trade in value of current vehicle.
  - iii) The Department Adjutant vehicle will not exceed \$35,000.00 without the approval of the DEC.
- c) Business Cards
  - i) The Department Adjutant will be furnished with the standard TAL business cards not to exceed 1 box of 500.
  - ii) If further cards are needed as appropriate, up to 1500, will be ordered from Vista Print.

- d) Department Adjutant will be furnished Department Credit cards to be used I/A/W Section 3 and Section 4 para (f).
  - i) Operational Credit Card
  - ii) Office Depot
  - iii) Home Depot
  
- e) Department Adjutant Cap shall be worn I/A/W The American Legion Department of Alabama Constitution and Bylaws.

## **10) OTHER OFFICER ASSETS**

- a) Public Relations Officer
  - i) Cell Phone
  
- b) Senior Vice Commander
  - i) Door Magnets
  
- c) Junior Vice Commander
  - i) Door Magnets
  
- d) Membership Chairman
  - i) Lap top
  
- e) Department Finance Officer
  - i) Lap top

## **11) CONTRACTS**

- a) I/A/W Constitution and Bylaws Article XI Section 6. This guide shall clarify all contracts the Department Adjutant can enter, for purposes of conducting operations between normal meetings.
  - i) Contracts for conferences, conventions, or meetings approved by the DEC.
  - ii) Contracts for repairs and/or maintenance to the Department Headquarters and vehicles not to exceed established budgeted amounts.
  - iii) Engagements with third party accountants for annual reviews and audits.
  - iv) Contracts supporting any established American Legion program not to exceed budgeted amount and approved by the appropriate program chair.
  - v) Contracts involving Department Officers and staff I/A/W Section 3. (ie. Insurance)
  - vi) Contracts involving software and/or maintenance to Department office equipment not to exceed \$1000 per year.
  
- b) Any contract entered between convening of the Department Executive Committee will be reported by the Adjutant at the next scheduled meeting.

- c) The Department Adjutant may reenter any previously approved contract/agreement by the DEC to continue operations of the Department. Example printers, phone, and internet.

## **12) INVESTMENT COMMITTEE**

- a) An investment committee will be established and follow the guidelines set forth.
  - i) The committee will be comprised of 5 members.
  - ii) The terms of office shall be 5 years, 4 years, 3 years, 2 years and 1 year.
  - iii) This committee will be determined by the Finance Commission.
  - iv) No member may secede themselves.
  - v) If a seat is made vacant the Department Commander may appoint a replacement.
  - vi) The Department Executive Committee must approve all appointments by the Commander and/or the Finance Commission.
  - vii) Recommended that all members be familiar with the policies and procedures of investments.
- b) The senior committee member will report to the Finance Commission of actions taken on investments.
- c) The committee is responsible for oversight of the Department's investment accounts.
- d) No funds can be removed from investments without approval of the Department Executive Committee.

## **13) SCHOLARSHIPS**

- a) Programs awarding scholarships are listed below:
  - i) Oratorical
    - (1) Department Scholarships will be awarded as 1<sup>st</sup> \$2,500, 2<sup>nd</sup> \$1,750, and 3<sup>rd</sup> \$750.
    - (2) Division Scholarships will be awarded as 1<sup>st</sup> \$300, 2<sup>nd</sup> \$200, and 3<sup>rd</sup> \$100.
  - ii) Jr. Shooting Sports
- b) Awardees of these scholarships will have 5 years from the date of graduation from high school to apply for the awarded funds.
- c) Awardees not claiming these funds within 5 years of graduation will not be eligible for the funding.
- d) Funds not awarded will be returned to the general fund.
- e) Any other programs that convert to a scholarship will fall under the above-mentioned guidelines.

## **14) CHANGES**

- a) Changes to the policies listed above will be routed through the Department Adjutant.

- b) Submitted changes will be brought to the Department Executive Committee for approval prior to implementation. This can be done via email or during a scheduled DEC meeting.
- c) If there is a conflict between this document and The American Legion or The American Legion Department of Alabama Constitution and By-laws the section or para in conflict is void and does not void the entire document.

\_\_\_\_\_  
Department Commander                      Date

\_\_\_\_\_  
Department Adjutant    Date