



# **BLUE STAR MOTHERS OF AMERICA, INC.**

## **2022-2023 FINANCIAL POLICIES**

Effective July, 26 2022



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## **PURPOSE**

Blue Star Mothers of America, Inc. (BSMA) strives for transparency for our membership in all of our financial dealings. It is incumbent upon the National Executive Board (NEB), the Department Executive Boards (DEB), the Chapter Executive Boards (CEB), and their respective Finance Committees (NFC, DFC and CFC [if applicable]) to maintain transparency for expenditures and to ensure that funds are used wisely. The NEB shall engage the services of a CPA annually, for the purpose of reviewing and auditing the financial records. Departments and Chapters are responsible for conducting an internal annual review of their financial records. Departments and Chapters are responsible for filing annual 990 forms with the IRS and submitting the same to National, along with all annual Compliance matters, via the respective Department or Chapter Profile on the National website. Included in the Department and Chapter financial responsibilities are all applicable State filing requirements and reporting to various State agencies. These additional filings should also be forwarded to the National 4<sup>th</sup> VP for inclusion in the respective Department/Chapter profiles for record-keeping. Financial policies are written to clarify the roles, authority, and responsibilities for the organization. Departments and Chapters can adopt their own policies, but those policies cannot conflict with the Policy of National BSMA. If a Department or Chapter has adopted additional Standing Rules/Financial Policies, they must be submitted to the National Standing Rules Committee annually for review. If a Standing Rule/Financial Policy is found to be in conflict with National BSMA Financial Policy, it will need to be approved by the NEB. Below are the policies which form the basis of the financial management of the BSMA.

## **1.0 INTERNAL CONTROL POLICIES**

### **1.1 Appoint Finance Committee**

The National BSMA President will annually appoint a Finance Committee (FC) per the current By-Laws. Appointees to the FC by the National President are to be approved by the NEB. The Convention body will set the annual budget to direct how funds are spent. With the prior review and recommendation by the FC, Executive Board approval is required to spend funds or make financial commitments to projects that have not already been incorporated into the approved budget. Email voting can be held when a financial emergency arises requiring an expenditure not to exceed \$500. Motion must be made by a board member, seconded by another board member, and must have a quorum of approval votes. The action must take place through a “Reply All” email and needs to be ratified at the next regularly scheduled meeting.

### **1.2 Financial Reports**

Detailed Financial reports will be submitted to the general membership on not less than a quarterly basis, for all levels of the organization. These reports/records need to clearly show where the funds came from and who or what is being paid and why.

### **1.3 FDIC Insured Institutions**

In order to minimize risk and maximize benefit, the BSMA will only utilize federally insured local banking or savings institutions. An account should be established with a bank that ensures banking is properly conducted, regardless of the physical and/or geographical locations of the Financial Officers. At the end of each fiscal year, National BSMA is to maintain a Savings Account minimum balance equal to 50% of the subsequent year’s Budgeted Expenses as approved by the Convention Body. Any Department or Chapter Savings account existence, provisions or minimum balance requirements are to be determined at the respective Department or Chapter level.

#### 1.4 Two Signatures Required

*All checks require two signatures* - the Treasurer and the Financial Secretary - all Chapter checks must contain the Chapter State and Number (Chapter State & Number may be handwritten on the check until new checks are ordered.) Chapters have the option of having the chapter name printed on the checks, as well. The First VP signature shall be added to the account signature card(s) for emergency purposes **ONLY**. Otherwise, non-financial officers are not to be involved in the disbursement or recording of payments. *Under no circumstances are checks to be pre-signed.* As part of compliance, all Department and Chapter Presidents are required to submit verification of the names of officers authorized to sign checks. By signing this document, the President is verifying the signatories of the bank account to be accurate in accordance with the governing documents of the Blue Star Mothers of America, Inc. If found to be inaccurate, appropriate action will be taken according to our governing documents, and a letter from the bank may be required.

Repetitive payments to the same vendors are most easily paid through the bank's Bill Pay System. However, when using this system, the National Treasurer does not create a check that is normally produced for a second signature. Since this is a beneficial application for National BSMA to utilize, the following procedure is to be used:

1. Once the NT receives the approval to pay an item, she will enter the transaction into the bank's Bill Pay System. She will then enter the transaction into QuickBooks (QB).
2. NT will then immediately email the National Financial Secretary with a request to review the QB transaction AND the bank's Bill Pay site, to ensure the proper amounts were paid out.
3. NFS will then reply to the NT, confirming that all entries are correct. This email will be kept on file with the approvals for payment for audit.

### **1.5 Deposits**

Deposits. All income intended for BSMA will be properly received, deposited, recorded, reconciled, and kept under adequate security, by the Financial Secretary, according to the By-Laws. Non-financial officers are not to be involved in the depositing or recording of monies received.

### **1.6 Fixed Assets**

Fixed Assets. Expenditures for equipment are recorded at cost. Depreciation expenses are calculated using the straight-line method and with a useful life of 3-10 years. Maintenance and repairs, which neither materially adds to the value of the property, nor appreciably prolong its life, are charged to expenses as incurred. National BSMA capitalizes all fixed assets with a cost greater than or equal to \$1,000 and a useful life of greater than one year.

### **1.7 Disbursements**

Disbursements. The Annual approved budget is the authority for the President to approve payments for services and financial commitments. Funds will be disbursed upon proper documentation and receipts. *No check may be made out to "Cash."* When cash is required for a fund-raising event, a check may be issued to a member designated for obtaining the startup funds. A proper accounting of the startup funds is necessary by matching the disbursement to the subsequent repayment.

### **1.8 Treasurer Procedure**

Upon approval of the requested expenditures (see Expenditures Policies, 3.0.), the Treasurer will prepare a check for payment, enter the information into the BSMA accounting system, and forward that check, along with a copy of the invoice or receipt, to the Financial Secretary, who will again review the invoice or receipt, and the check. If all is in order, the Financial Secretary will sign the check and mail it to the payee.

### **1.9 Reconcilement**

Reconcilement. All statements for banking, merchant card and other accounts (such as PayPal) will be obtained by the Financial Secretary who will review and reconcile each statement on a timely basis. The monthly bank statement, financial reports and



reconciliation must be made available to the board and/or membership to view. The Financial Secretary must make financials available to view by providing the records to be viewed, handing out copies or sending by email to the Finance Committee, executive board members and membership.

### **1.10 Chapter Name**

When a chapter is chartering, the name is to be pre-approved by the NEB, prior to filing for EIN. Once a chapter is chartered, they will not be allowed to make any changes to their name. The Central/Parent organization will only make changes to Contact info in the IRS annual report or add and delete chapters.

### **1.11 PO Box Requirement**

A chapter is required to obtain a post office box or a permanent, nonresidential address for correspondence purposes within one year of chartering. This will serve as a permanent address for IRS, State licensing, National BSMA and other legal purposes; and provide for consistency in chapter correspondence from year to year regardless of changes to chapter officers.

#### **1.11.1 PO Box Expense**

The post office box expense should become a permanent part of the chapter's annual budget.

#### **1.11.2 Notifications of Change Address**

At any time, the Department or Chapter address changes, the Department or Chapter should immediately:

- Put in a forwarding address order with the U.S. Post Office
- Update the Dept/Chapter Profile via the Dept/Chapter Information Form
- Update the EIN submission form on the National BSMA website
- Notify IRS (Form 8822-B) and the respective State agencies

### **1.12 Uncashed Checks**

Uncashed Checks - Outstanding checks should not remain on the books for more than 200 days without reason. If the Payee can be contacted and confirm the check is lost, the original check is to be voided and a new check issued.

### **1.12.1 90 Days Outstanding**

90 days outstanding: Treasurer is to use every means available to contact the Payee keeping a record of emails, phone call attempts or letters sent.

### **1.12.2 180 Days Outstanding**

180 days outstanding: Treasurer shall make one final attempt to contact the Payee and locate the missing uncashed check. Communication must be documented.

### **1.12.3 200 Days Outstanding**

- A. If Payee is a BSMA chapter, auxiliary or member, the original check will be voided, and the funds will revert to the issuing organization with no further claim of payment.
- B. If Payee is a Vendor
  - 1. Original check will be voided
  - 2. Notice will be given, and a check will be issued to the respective State treasurer, department of revenue or taxing agency that deals with escheat laws and unclaimed property in the state in which the Payee resides. (Reference The National Association of Unclaimed Property Administrators [NAUPA] website: <https://unclaimed.org>).

### **1.13 Non-Sufficient Funds**

Non-sufficient Funds (NSF) - Any time a payment is presented to National by a member, Chapter, or Department and is returned by the bank for any reason (e.g., Non-Sufficient Funds), all associated banking fees charged are to be reimbursed to National within 15 days of being notified. Any respective membership status will be placed on hold until all NSF fees and the original payment amount have been received, via certified funds.

### **1.14 Accounting and Financial Records**

#### **1.14.1 Back up or Secondary Online Access**

There needs to be provision for a backup of all financial records **OR** a method of secondary online access made available to the Chapter Executive Board quarterly.

### **1.14.2 Stored at Fiscal Year-End**

All financial records must be stored with the recording secretary at the end of the fiscal year.

### **1.14.3 Outgoing Officers to Surrender Records**

All financial records must be surrendered by outgoing officers to the incoming officers.

## **2.0 ACCOUNTING POLICIES**

### **2.1 Annual Budget**

The National Finance Committee will prepare an **annual budget** that will be submitted to the NEB for discussion in May so that approval by the NEB will be completed prior to 60 days before Convention. This ensures that the budget will be presented for review and approval to the Convention body at the annual National Convention. The Department's Budget must be presented to the DEB for approval prior to 60 days before the Department Convention for approval for inclusion with Department Convention documents. The chapter's budget should be prepared and approved by September each year.

### **2.2 General Financial Accounting**

In addition to restricted and unrestricted categories, all expenses of the organization must be reported as Program, Management or Fund-raising. This requirement applies to National, Departments, Chapters and any auxiliaries of Blue Star Mothers of America, Inc.

**Program:** Funds used to promote the organization such as participation in ceremonies, brochures, newsletter, VAVS and volunteer activities.

**Management:** Funds used to maintain the organization such as bookkeeping, phone, meetings, and oversight.

**Fund-raising:** Anything related to raising money for the organization.

### **2.2.1 Accrual Basis**

National BSMA Accounting records are to be kept on the **accrual basis** of accounting. (Definition: Accounting method that records revenues and expenses when they are incurred, regardless of when cash is exchanged.)

### **2.3 Restricted and Unrestricted Funds**

Donors may legally restrict the use of their contributions to BSMA. The shape and form of the restriction are defined in the “gift instrument.” The gift instrument is the document that establishes the use of the donated funds (i.e., award letters from foundations, corporations, or individual donors.) Funds received without any donor-imposed and stated restrictions are free and available for general use, often called general operating or general support. Only the donor can restrict donated funds. Any member or volunteer that logs hours to facilitate a donation does not inherit the right to restrict the use of the funds.

### **2.4 Chapter Grants**

A grant from National BSMA to assist new chartering chapters with startup costs and existing chapters with mission related costs is established. The grant program, overseen by the NFC, will only exist in any given year if an amount is in the approved National BSMA budget line item and if funds are available. Chartering and existing chapters may apply for a Chapter Grant as designated in separate Chapter Grant Program instructions provided by the NFC. The NFC will be responsible for developing and overseeing the application process, monitoring the grant program, assuring that the program does not go over budget and reviewing the appropriate use of funds by grant recipients as reported to the NFC in required year end grant recipient statements.

## **3.0 EXPENDITURES POLICIES**

### **3.1 Debit Card Policy (Credit cards are not allowed.)**

#### **3.1.1 \$3,000.00 Limit**

Upon approval by the Finance Committee and the respective Executive Board, the Financial Secretary will contact the Business Services of the selected bank to obtain a debit card. A requested daily limit, not to exceed \$3,000, shall be requested.

### **3.1.2 Financial Officers Only**

The Treasurer and the Financial Secretary will be the sole “holders” of the cards at all times; and are the only authorized users of the debit cards.

### **3.1.3 Approved Travel**

The Debit Card will be used for approved National BSMA official travel, accommodations, National Convention related expenses, organization floral expenses for official ceremonies/events, business purchases (for example: postage, ink, paper, equipment [replacement or new]) required to conduct business.

### **3.1.4 Airline & Hotel Reservations**

Upon prior approval and eligibility (as defined in the Finance Policy/Budget), NEB members traveling on official business may request the Treasurer to make airline reservations and hotel reservations. The Treasurer will inform the NFC and the National President by email upon receipt of a request, with response required within 36 hours.

### **3.1.5 Rental Car Not Approved Use**

Due to rental car agencies requiring that the debit card be presented at the time of the rental, and because that may not always be possible, the debit card may not be used for renting vehicles.

### **3.1.6 Transparency**

The Debit Card is to meet all required transparency criteria. Other use opportunities **include**, but are not limited to: Online Store supplies, yearbook deposit/payment, and other approved expenses.

### **3.1.7 Pre-approved Expenditures**

The following organizational expenses are pre-approved for payment by the authority of the National President:

- Annual Membership Fee for the VA Veterans Day Committee
- VAVS Fund payments
- Restocking merchandise for the online store
- Conference Line Billing for NEB/committee meetings
- Website Maintenance and support

- Yearbook
- Bank charges and QuickBooks

### **3.1.8 Refunds**

There is a 30-day refund policy on membership dues and online store purchases. Online store purchases that are not part of a special promotion or otherwise noted as “non-refundable”, must be returned in new, unworn-condition to qualify for a refund. Return shipping is the responsibility of the purchaser.

### **3.1.9 Good Standing Requirements**

Departments/Chapters must be in good standing in order to receive any funds from National, such as “due to Department/Chapter” for membership reimbursement.

## **3.2 Authorized National Officer Reimbursements (if sufficient funds are available.)**

These reimbursements are for expenses incurred by the National Executive Board and National Committee Chair members, because of fulfilling official Blue Star Mothers of America, Inc. responsibilities.

### **3.2.1 President**

The National President shall receive reimbursement in accordance with, but not to exceed, current IRS guidelines to assist with expenses associated with official duties, including travel to Department Conventions, to Washington, D.C. to attend Veterans Day and Memorial Day Ceremonies and other events where the President’s attendance has been requested, if appropriate. This includes travel expenses to attend Department Conventions (when possible, the Departments should cover all registration, lodging, meals, and travel.) If the President is unable to attend, she will write a formal letter of greeting to the Department President to be read to Convention delegates. This includes accommodations for up to three (3) nights for each event and up to four (4) nights for Memorial Day activities. Other allowable expenses are, but not limited to, postage, post office box, office supplies, and limited telephone usage. **Total reimbursements are not to exceed the Convention body-approved budgeted amounts, unless otherwise pre-approved by the FC and NEB, and receipts for all expenses must be submitted prior to payment.**

### **3.2.2 VP's, Secretaries and Treasurer**

The Vice Presidents, Recording Secretary, Financial Secretary and Treasurer shall receive reimbursement in accordance with, but not to exceed, current IRS guidelines to assist with expenses associated with official duties, including travel to NEB-approved events. Other allowable expenses are, but not limited to, postage, post office box, office supplies, and limited telephone usage. **Total reimbursements are not to exceed the Convention body- approved budgeted amounts, unless otherwise pre-approved by the FC and NEB, and receipts for all expenses must be submitted prior to payment.**

### **3.2.3 Chaplain, VAVS Rep, Chairs & DC Liason**

The National Chaplain, National VAVS Representative, Convention Chair, National Finance Chair, and the Washington, D.C. Liaison shall receive reimbursement in accordance with, but not to exceed, current IRS guidelines to assist with expenses associated with official duties, including travel to NEB-approved events. Other allowable expenses are, but not limited to, postage, post office box, office supplies, and limited telephone usage. **Total reimbursements are not to exceed the Convention body-approved budgeted amounts, unless otherwise pre-approved by the FC and NEB, and receipts for all expenses must be submitted prior to payment.**

### **3.2.4 VAVS Rep & Deputy**

The National VAVS Representative and Deputy shall receive reimbursement in accordance with, but not to exceed, current IRS guidelines to assist with expenses associated with official duties, including travel to NEB-approved events, (4 nights lodging for the annual Advisory Council Voluntary Service Conference.) They shall be reimbursed for travel and registration. Total reimbursements are not to exceed the Convention body-approved budgeted amounts, unless otherwise pre-approved by the FC and NEB, and receipts for all expenses must be submitted prior to payment.

### **3.2.5 Patriotic Instructor & Historian**

The National Patriotic Instructor and National Historian shall receive reimbursement in accordance with, but not to exceed, current IRS guidelines to assist with expenses associated with official duties, including travel to NEB-approved events, specifically including two (2) nights lodging to participate in official Veterans Day and Memorial Day Ceremonies, (Arlington event) in Washington, D.C. Lodging reimbursement is based on

a minimum of two persons per room. **Total reimbursements are not to exceed the Convention body-approved budgeted amounts, unless otherwise pre-approved by the FC and NEB, and receipts for all expenses must be submitted prior to payment.**

### **3.2.6 Other NEB Members**

Expenses of other NEB members must be pre-approved prior to submission of any expenses associated with official duties.

### **3.2.7 Ambassador Fund**

The NEB members shall receive reimbursement in accordance with, but not to exceed, current IRS guidelines to assist with travel and lodging expenses associated with assisting Chapters in need of help with education and other issues. **Total reimbursements are not to exceed the Convention body-approved budgeted Ambassador Fund amounts.**

### **3.3 Required NEB Approval**

Expenditures requiring NEB pre-approval, once it is necessary and budgeted for:

- Salary - Executive Director and/or Executive Assistant
- Rental of Office Space
- Office Furnishings and Office Equipment
- Travel and other associated expenses

### **3.4 Not Authorized**

**Expenditures not Authorized for Reimbursement to the NEB, from National BSMA:**

- Travel meals
- Internet fees (hookup, monthly, etc.)
- Convention registration fees (Chapters may pay Delegate registration fee.-See 4.1.8.)
- Convention meal tickets, unless the meals are included in the convention agenda or as part of registration
- Travel insurance



### 3.5 Accountable Plan for Travel

**Accountable plan for reimbursable travel expenses:** An officer or member traveling for the purpose of fulfilling pre-approved official BSMA responsibilities may be entitled to reimbursement (See Financial Policies Section 3.2 above.)

#### 3.5.1 Personal Vehicle

**If traveling by personal vehicle**, the reimbursement may be requested by one of the following methods:

- A. \$0.14 per mile charitable rate in accordance with IRS Code Section 170, or
- B. Actual variable costs of operating the personal vehicle for BSMA purposes.

Under either option, the documentation must meet the following three requirements to follow IRS Accountable plan for Vehicle Travel expense reimbursement.

1. Charitable business connection requirement. Travel by vehicle reimbursements or allowances are only authorized for expenses paid or incurred by the officer/member in connection with performing approved services for the BSMA.
2. Adequate substantiation requirement. Substantiation of reimbursed expenses via an expense report, diary, log, trip sheet, detailed receipt, or similar record within a reasonable period after the expenses are paid or incurred is required. Any personal mileage, as opposed to BSMA purpose mileage, should be indicated, and subtracted.

The documentation should show:

- The BSMA purpose or connection for the travel,
- The time and place of any travel

*If choosing Method B above:*

- *Beginning and Ending odometer readings*
- *Fuel receipts (Claims cannot include general repair and maintenance expenses, nor fixed costs such as depreciation, lease or rental payments, insurance, tires, license, and registration fees).*
- *Make/model/year of the vehicle used*
- A route map (Google maps, etc.) or the departing location and end destination.

### **3.5.2 Reasonable Time Requirement**

Reasonable time period requirement. The request for reimbursement of expenses incurred must happen within a 60-day time period after the expense was paid or incurred in order to be considered for reimbursement. Advances in anticipation of travel with subsequent substantiation will not be permitted. (Requirement to return excess reimbursements is not applicable.)

### **3.5.3 Air or Other Commercial Transportation**

**If traveling by air or other commercial transportation,** reimbursement is not to exceed the amount that would be paid via a common carrier with 21 days' advance purchase.

## **4.0 SPECIAL EVENTS POLICIES**

### **4.1 National Convention**

#### **4.1.1 Site**

It shall be the decision of the National President to choose the site for the National Convention. Selection of the city, state and hotel shall be completed no later than March in the year of the Convention.

#### **4.1.2 Hotel**

The National President shall make arrangements for all hotel expenses to be paid by check. Payment of convention expenses must be paid according to the terms of contract and within 30 days of the closing of convention.

#### **4.1.3 President**

The National President shall receive accommodations up to 6 nights, complimentary National Convention fees, luncheon, and banquet for herself and two guests.

#### **4.1.4 Nat'l Officers, Parliamentarian, By-Laws/Finance/Conv Chairs & Chaplain**

National Elected Officers, National Parliamentarian, By-Laws Committee Chairman, National Finance Committee Chair, National Chaplain, and National Convention Chair shall receive travel and lodging based on two per room for up to 6 nights ending with the adjournment of the post-convention meeting. If lodging with a non-officer, National will pay the proportionate share of the room.

#### **4.1.5 Speaker & Dignitary Complimentary Meals**

Complimentary lunch and banquet tickets shall be extended to the Convention speakers and visiting dignitaries. Meal tickets for guests of visiting dignitaries are not complimentary.

#### **4.1.6 Store**

When possible, each Convention will have a “Store” providing merchandise for purchase by the delegates.

- Outside vendors shall pay \$50 for a table; chapter and/or individual members shall pay \$25 for a table. The National President and the Convention Chair shall have the authority to select and approve vendors and items sold. Selling or taking orders from private rooms is prohibited unless a vendor fee has been paid. If a member/chapter is found in violation of this rule, a penalty fee of \$50 will be assessed. If the fine is refused and/or the member/Chapter continues to sell the items, the delegates from that Chapter, or the individual involved, will be barred from further Convention activities (see Convention Rules.)
- The National Treasurer may be reimbursed for fuel, parking, and tolls; along with overnight lodging, incurred in transporting the Online store inventory to and from Convention, in lieu of shipping the inventory by common carrier.

#### **4.1.7 Silent Auction**

Net proceeds from the Convention Silent Auction are to be rolled over to the following year's Convention Budget, if available.

#### **4.1.8 Chapter Convention Delegate Expenses**

Since the Delegates are involved in official BSMA business, Chapters may reimburse or pay on behalf of their Convention Delegates from Chapter Funds:

- A) Convention registration fees,
- B) Convention-offered meals for delegates only,
- C) Associated travel expenses to and from convention location,
- D) Lodging at Convention, based on two persons per room, not to exceed six (6) nights.

**4.2 Veterans Day/Memorial Day/Gold Star Mother's Day weekend (as recognized by Congress)**

**4.2.1 Wreaths**

The National Treasurer, upon approval from the National President, shall order wreaths (or donations) to be delivered for presentation by the National President at Arlington National Cemetery Tomb of the Unknowns, Vietnam Wall, and Women in Military Service Memorial. Billing to the National Organization is desired; however, if payment is made at time of purchase, receipt is to be submitted for reimbursement.

**4.2.2 Flowers**

Flowers for various other memorials may be purchased from local stores/street vendors. Purchases may not exceed the budgeted amount and reimbursement will be made for handwritten receipts if the amount is less than \$25.00.

**4.2.3 President or Representative**

The National President, or her representative, shall be reimbursed lodging and travel-related expenses for attending the Gold Star Mother's Day Weekend events. Flowers for various memorials may be purchased from local stores/street vendors. Purchases may not exceed the budgeted amount and reimbursement will be made for handwritten receipts if the amount is less than \$25.00

**4.3 Mid-Year NEB Meeting and Other Events**

**4.3.1 NEB Member Travel**

If deemed necessary, the NEB members shall receive travel and lodging (two per room) for not more than four nights, for a mid-year Executive Board Meeting. President's travel reimbursement for mid-year will come out of the President's Travel account.

**4.3.2 Approved by NEB**

From time to time, unanticipated events may occur requiring attendance by some members of the NEB. The event must be approved by the NEB and total reimbursement is not to exceed the Convention body-approved budgeted amounts, unless otherwise pre-approved by the FC and NEB, and receipts for all expenses must be submitted prior to payment.

### **4.3.3 Games of Chance Notification Required**

When Departments/Chapters are conducting “games of chance” they must follow the respective State Regulations. (Examples are, raffles, bingo, lottery type activities). Department/Chapters must maintain all records associated with games of chance.

## **5.0 AUXILIARY ORGANIZATIONS**

### **5.1 Financial Records**

Auxiliaries of Blue Star Mothers of America, Inc. are required to maintain their financial records in accordance with the procedures of the parent organization. Failure to comply with proper procedures will result in the revocation of the Charter. Auxiliary funds, records, reports, etc. may not be commingled with National, Department or Chapter funds or accounting. Any funds collected on behalf of the auxiliary must be paid to said auxiliary within 90 days.

### **5.2 Financial Reports to FC Annually**

Financial reports to include financial policies, approval for payments, a roster of members, and a detailed line-item income and expense report, must be sent to the National Finance Committee by December 1<sup>st</sup>. A report of activities and a detailed financial statement shall be presented to the convention body.

## **6.0 DONATION**

### **6.1 Convention Body Approved**

Convention delegates may approve a donation up to 45% of the annual net income to a 501(c)3 Organization supporting our Mission, as the recipient, (YTD 6/30 used for estimating purposes only) if the National BSMA organization is financially stable. The donation is to be allocated to up to three (3) different 501(c)3 Projects, as chosen by Convention Body. The final donation amounts will be determined based on the year end audited financial statements.

### **6.2 National VAVS Fund Match**

National BSMA may match up to 100% of the VAVS Fund donations received from chapters contingent on availability of funds.