



BLUE STAR MOTHERS OF AMERICA, INC.

2024-2025 FINANCIAL POLICIES

Effective July 30th, 2024



TABLE OF CONTENTS

PURPOSE.....	1
1.0 INTERNAL CONTROL POLICIES.....	2
1.1 Appoint Finance Committee	2
1.2 Financial Reports.....	2
1.3 FDIC or NCUA Insured Institutions	2
1.4 Two Signatures Required	2
1.5 Deposits	3
1.6 Fixed Assets	3
1.7 Disbursements	4
1.8 Treasurer Procedure	4
1.9 Reconciliation	4
1.10 Chapter Name.....	4
1.11 PO Box Requirement.....	5
1.11.1 PO Box Expense.....	5
1.11.2 Notifications of Change Address	5
1.12 Uncashed Checks	5
1.12.1 90 Days Outstanding	5
1.12.2 180 Days Outstanding	5
1.12.3 200 Days Outstanding	5
1.13 Non-Sufficient Funds (NSF)	6
1.14 Accounting and Financial Records.....	6
1.14.1 Back up or Secondary Online Access	6
1.14.2 Stored at Fiscal Year-End.....	6
1.14.3 Outgoing Officers to Surrender Records.....	6
2.0 ACCOUNTING POLICIES.....	7
2.1 Annual Budget.....	7
2.2 General Financial Accounting.....	7
2.2.1 Accrual Basis.....	7
2.3 Restricted and Unrestricted Funds	8
2.4 Chapter Grants.....	8
3.0 EXPENDITURES POLICIES.....	8
3.1 Debit Card Policy (Credit cards are not allowed.)	8
3.1.1 \$3,000.00 Standard Limit.....	8
3.1.2 Financial Officers Only	9

3.1.3	Approved Travel.....	9
3.1.4	Airline & Hotel Reservations.....	9
3.1.5	Rental Car Not Approved Use.....	9
3.1.6	Transparency.....	9
3.1.7	Pre-approved Expenditures.....	9
3.1.8	Refunds.....	10
3.1.9	Good Standing Requirements.....	10
3.2	Authorized National Officer Reimbursements (if sufficient funds are available.)	10
3.2.1	President.....	10
3.2.2	VPs, Recording Secretary and Financial Officers.....	10
3.2.3	Chaplain, VAVS Rep & Deputy, Chairs & DC Rep.....	11
3.2.4	Patriotic Instructor & Historian.....	11
3.2.5	Other NEB Members.....	11
3.2.6	Ambassador Fund.....	11
3.3	Required NEB Approval.....	12
3.4	Not Authorized.....	12
3.5	Accountable Plan for Travel.....	12
3.5.1	Personal Vehicle.....	12
3.5.2	Reasonable Time Requirement.....	13
3.5.3	Air or Other Commercial Transportation.....	13
4.0	EVENTS POLICIES.....	13
4.1	National Convention.....	13
4.1.1	Site.....	14
4.1.2	Hotel.....	14
4.1.3	President.....	14
4.1.4	Past Nat’l Presidents, Nat’l Officers, Parliamentarian, Governing Documents/Finance/Convention/Nominations Chairs, Webmaster & Chaplain.....	14
4.1.5	Speaker & Dignitary Complimentary Meals.....	14
4.1.6	Store.....	14
4.1.7	Silent Auction.....	15
4.1.8	Chapter Convention Delegate Expenses.....	15
4.2	Gold Star Mother’s Day/Veterans Day/Memorial Day and American Gold Star..	15
	Mothers National Convention.....	15
4.2.1	Wreaths.....	15
4.2.2	Flowers.....	16
4.2.3	Representation.....	16
4.3	Mid-Year Executive Board Meeting.....	16
4.5	Events involving Games of Chance – State Compliance Required.....	17
5.0	AUXILIARY ORGANIZATIONS.....	17
5.1	Financial Records.....	17
5.2	Annual Compliance.....	17
6.0	DONATIONS.....	17
6.1	Convention Body Approved.....	17
6.2	National VAVS Fund Match.....	17
6.3	Women in Military Service Association.....	18

7.0	FEES and ASSESSMENTS	18
7.1	Membership Dues.....	18
7.2	VAVS Fee	18
7.3	Department and Chapter Charter fees	18



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), the Auxiliary Executive Boards (AEB), and their respective Finance Committees (NFC, DFC, CFC, and AFC [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 and preparing the annual Form 990 for filing with the Internal Revenue Service (IRS). Departments, Chapters, and Auxiliaries are responsible for conducting an internal annual review of their financial records. Departments, Chapters, and Auxiliaries 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, Chapter, or Auxiliary Profile on the National website. Included in the Department, Chapter, and Auxiliary financial responsibilities are all applicable State filing requirements and reportings to various State agencies. These additional filings should also be forwarded to the National 4th VP for inclusion in the respective Department/Chapter/Auxiliary profiles for record-keeping. Financial policies are written to clarify the roles, authority, and responsibilities for the organization. Departments, Chapters, and Auxiliaries (D/C/A) may adopt their own financial policies, but those policies may not conflict with the Financial Policy or any other Governing Document of National BSMA, or the Internal Revenue Code Section 501(c)(3) governing nonprofits. If a D/C/A 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 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 or NCUA Insured Institutions

To minimize risk and maximize benefit, the BSMA will only utilize federally insured domestic financial institutions. An account should be established with a financial institution 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 D/C/A Savings account existence, provisions, or minimum balance requirements are to be determined at the respective D/C/A 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 D/C/A Presidents are required to submit verification of the names of officers authorized to sign checks. By signing the Bank Signers Verification Letter, 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 (NT) 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 (NFS) 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 Reconciliation

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 reports 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. The public may request these reports/records and should receive them promptly upon request.

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

With the exception of the Gavel Club, a D/C/A is required to obtain a post office box, Registered Resident Agent 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 entity correspondence from year to year regardless of changes to officers.

1.11.1 PO Box Expense

The post office box expense should become a permanent part of the D/C/A annual budget.

1.11.2 Notifications of Change Address

At any time, the D/C/A address changes, the D/C/A should immediately:

- Put in a forwarding address order with the U.S. Post Office
- Update the D/C/A Profile via the D/C/A 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 (NSF)

Any time a payment is presented to National by a member or D/C/A 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 D/C/A 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.

1.14.4 Logo Usage Reporting

Upon approval of the National President to use the BSMA logo, the 25% net proceeds from D/C/A permitted logo usage sales shall be submitted to the National Financial Secretary at least annually by August 15th with a report indicating detail of gross proceeds, costs and net proceeds, along with a statement of intent to end or extend the project. (Standardized form available on website.)

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 Standard Limit

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

B. To facilitate the annual national convention planning, reservations and payments, the daily limit may be temporarily raised. Once this purpose is fulfilled, the standard daily limit should be reinstated.

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, and 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
- Video Conferencing platform subscription costs for NEB/committee meetings
- Website Maintenance and support
- Yearbook
- Bank charges, Accounting software subscription and P O Box rental

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

D/C/A must be in good standing to receive any funds from National, such as “due to Department/Chapter/Auxiliary” for membership, chapter grant funds, or other reimbursement. One of the requirements to be in good standing is that D/C/A compliance must be submitted and approved.

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. Reimbursement requests, with proper documentation, must be received within sixty (60) days of the expense, to be reimbursable (See also Section 3.5.2.)

3.2.1 President

The National President shall receive expense 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 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, 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 VPs, Recording Secretary and Financial Officers

The Vice Presidents, Recording Secretary, and Financial Officers 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, 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 & Deputy, Chairs & DC Rep

The National Chaplain, National VAVS Representative and Deputy, Convention Chair and Co-Chair (if applicable), National Finance Chair, and the Washington, D.C. Rep 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 (Up to four nights lodging for National Advisory Council Voluntary Services Meetings.) Other allowable expenses are, but not limited to, postage, 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 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 up to three (3) nights lodging to participate in official Veterans Day Ceremonies and up to four (4) nights lodging for Memorial Day Ceremonies 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.**

3.2.5 Other NEB Members

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

3.2.6 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, including standard baggage fees

3.4 Not Authorized

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

- Travel meals
- Internet fees (hookup, monthly, etc.)
- Convention meal tickets unless the meals are included in the convention agenda or as part of registration.
- Travel insurance, advance boarding, cabin upgrade, or seat selection fees
- Hotel amenities

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. Reimbursement should not include advance boarding, cabin upgrade, or seat selection fees in excess of the base fare.

4.0 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 or with debit card. 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 current National President shall receive travel and lodging accommodations up to 6 nights and complimentary National Convention registration fee. The National President is allowed up to two complimentary guest lunches and banquet tickets.

4.1.4 Past Nat'l Presidents, Nat'l Officers, Parliamentarian, Governing

Documents/Finance/Convention/Nominations Chairs, Webmaster & Chaplain

Past National Presidents currently serving on the NEB, National Elected Officers, National Parliamentarian, National Governing Documents Committee Chair (during governing documents year), National Finance Committee Chair, National Convention Chair and Co-Chair (if applicable), National Nominations Chair, National Webmaster, and National Chaplain shall receive travel and lodging based on two per room for up to 6 nights and complimentary National Convention registration fees ending with the adjournment of the post-convention meeting. If lodging with someone other than the above, 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 including one guest each. Meal tickets for additional 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(s) 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/auxiliary 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/auxiliary 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 Gavel Club will be given a Vendor table at National Convention at no charge.
- The National Big Dipper Auxiliary will be given a Vendor table at National Convention at no charge.
- 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 Gold Star Mother's Day/Veterans Day/Memorial Day and American Gold Star Mothers National Convention

4.2.1 Wreaths

The National Treasurer, upon approval from the National President, shall order wreaths (or equivalent donations) to be delivered for presentation by the National President at Arlington National Cemetery Tomb of the Unknown Soldier, and WWII 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 Representation

The National President, or her representative, and appropriate appointed officers as indicated below, shall be reimbursed lodging and travel-related expenses for attending the Gold Star Mother's Day weekend, American Gold Star Mothers National Convention, Veterans Day, Memorial Day weekend, and Department Conventions.

- A. Gold Star Mother's Day weekend: President to receive travel and 3 nights lodging.
- B. American Gold Star Mothers National Convention: President and one other national officer to receive travel and 3 nights lodging (two per room)
- C. Veterans Day: President, Historian, Patriotic Instructor and DC Rep to receive travel and 3 nights lodging (based on two per room).
- D. Memorial Day weekend: President, Historian, Patriotic Instructor and DC Rep to receive travel and 4 nights lodging (based on two per room).
- E. Department Conventions: President to receive travel and 3 nights lodging if not provided by the respective Department.

4.3 Mid-Year Executive Board Meeting

The NEB members shall receive travel and lodging (two per room) for not more than four nights, for a mid-year Executive Board Meeting. Department Presidents' travel expenses to attend the Mid-Year NEB meeting are to be paid by their respective Departments.

4.4. Special Events

From time to time, some members of the NEB may be invited to attend special events. 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 reimbursement.

4.5 Events involving Games of Chance – State Compliance Required

When D/C/As are conducting “games of chance” they must follow the IRS and respective State Regulations. (Examples are, raffles, bingo, lottery type activities). D/C/As must maintain all records and file all State required reports 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 an affiliated organization must be paid to the affiliate within 120 days.

5.2 Annual Compliance

Annual Compliance of the Auxiliary should mirror the requirements of a Department or Chapter as described in the “Purpose” of these Financial Policies. A report of activities and a detailed financial statement shall be presented to the convention body.

6.0 DONATIONS

6.1 Convention Body Approved

Convention delegates may approve a donation of \$1,500 or up to 45% of the annual net income to 501(c)3 organizations supporting our Mission, (YTD 6/30 used for estimating purposes only) if the National BSMA organization is financially stable. The \$1,500 or up to 45% of the annual net income donation is to be allocated equally to up to three (3) different 501(c)3 projects/organizations, 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.

6.3 Women in Military Service Association

National BSMA may make a semi-annual monetary contribution to Women in Military Service Association in lieu of a wreath.

7.0 FEES and ASSESSMENTS

7.1 Membership Dues

Membership dues shall be set at \$30 per member per fiscal year. If a member joins a chapter after June 1st of any given year, their payment will also be credited for the upcoming fiscal year.

7.2 VAVS Fee

Chapters will contribute to the National BSMA VAVS fund of \$ 45 or more per fiscal year as part of their annual compliance in support of our mission.

7.3 Department and Chapter Charter fees

Each newly forming department or chapter will submit a chartering fee of \$25 to National to be submitted with their charter application.