

## ACCOUNTING PROCEDURES

2. Deputy State Masters: Each Deputy will be reimbursed at the rate of .30 per mile for authorized travel. Mileage must be recorded for each trip with date and location as well as reason for the travel all duly noted. Authorized travel will include spring and fall visits to assigned Granges, any conferences or training sessions Deputies are expected to attend and any additional assigned visitations to Grange meetings or events. Reimbursement will be made for any additional out of pocket expenses such as postage or photocopying with proper receipts. As part of this updated procedure, your records will be audited by the NH State Grange.

To be sure that the NH State Grange is in compliance with current Internal Revenue Service rules and guidelines we are requiring you as Deputy State Masters to keep more detailed and complete records than your predecessors did. We are also requiring that you submit your records for audit and reimbursement two times each year, once in the first half of the calendar year when spring instructions are mostly complete and again before our annual State Session when fall inspections are complete. Specific deadlines will be announced each year. Failure to comply with these requirements by the specified deadlines may result in loss of reimbursement authorization.

Travel Expense records must include the following-

1. Amount of expense
2. Time and place of travel
3. Reason for travel (example- drive by personal vehicle to Alabaster Grange #123 for spring instruction)

Other Expenses-

1. Examples are postage for mailing visitation notices to assigned Granges and photocopying expenses if any. By IRS rules you must supply substantiation and documentation sufficient to enable the NH State Grange to identify the specific nature of the expense and conclude it is a bonafide expense.
2. While electronic record keeping of expenses is permitted the NH State Grange requires a paper print out of all expenses with receipts attached when applicable to be submitted for auditing purposes. You may not just submit a CD or memory stick with your records encoded on it for reimbursement.

We are providing two record sheets for your use. The first is for mileage and the second is for other expenses. You may attach any applicable receipts directly to these sheets. If you need additional sheets you may obtain them from the General Deputy or State Treasurer.

December 1, 2010