

Izaak Walton League of America

Harry Enstrom Chapter, Greene County PA.

RECEIPTS / INVOICES PROTOCOLS - 2012 STANDARD of OPERATING PROCEDURE

In just over 2 years, our chapter has grown from 19 members to over 100. With growth, comes greater responsibility and accountability. In accordance to established CPA accounting standards, as well as those of our state IWLA chapter, we are asked to maintain certain protocols for all Receipts and Invoices. As a non-profit organization, we must adhere to IRS, CPA, and IWLA guidelines, for tax and audit purposes. Accordingly, we have provided the following brief guideline for ALL RECEIPTS / INVOICES submitted to our Treasurer. (For further descriptive detail, see attached pages.)

PRIORITY #1 - ALL EXPENSES / COSTS must have PRE-APPROVAL from BOARD of GOVERNORS ("BoG").

(In an August 2011 Memo, IWLA President reiterated this IWLA protocol, reminding all BoG members, as well as committee chairpersons.)

Costs accrued by a member, or by an IWLA chapter committee, without BoG knowledge, review, or pre-approval, do not have to be given consideration for payment. However, each committee may be given an operating budget approved by BoG.

Cost overruns, or exceeding a pre-approved budget, the committee chair will contact the BoG representative who will contact the treasurer concerning the over-run. The BoG does not have to give consideration for payment. If a cost overrun is expected, get pre-approval for the extra expenses. Stick to your budget.

PRIORITY #2 - Once approved, ALL RECEIPTS MUST MEET CONDITIONS, AS FOLLOWS:

1. Be **ORIGINAL**, *not* xeroxed
2. Have the **IWLA Name** as the main Buyer
3. Show **DETAIL**
4. **No TAXES**. (IWLA is tax exempt.) (use tax exempt form)
5. **Not be CO-MINGLED**.
6. Show **PROOF of PAYMENT**
7. **NO OTHER COMPANY NAME** (other than IWLA) listed in the "Buyer", "Billed To", or "Paid by" sections of the receipt / Invoice.
8. **NO COMPANY CREDIT CARDS**. No exceptions.
The IWLA Treasurer writes checks directly to vendors; our chapter does not use credit cards for purchases. Submit your invoice directly to Treasurer for payment.
9. An Ike Member's **PERSONAL CREDIT CARD**: may be used for pre-approved costs, with 2 conditions, as follows:

GUIDELINES for IWLA RECEIPTS / INVOICES (cont.)

- a. You provide the original receipt
- b. You provide proof the item was charged to you.
 - i. Provide original credit card statement showing cost. (You may blot out personal #'s, and other personal costs). Xerox a copy for your own records.
 - ii. Provide proof of shipment (original packing slip) if item was shipped.

10. ALL RECEIPTS should be SUBMITTED WITHIN 30 days when possible.

FURTHER DETAIL, Page 1 items #1 – 5.

1. ORIGINAL RECEIPT

Examples of what are NOT “Original Receipts”

- A Xerox of the original.
- An Order Form
- A PACKING SLIP
- A “Confirmation” Notice sent to an e-mail address
- “Fax” Copy
- NO handwritten note, .
- Internet downloads, forms, searches, “printable” order forms, etc.
- A Quote, Work Order, Job Proposals, Estimates, etc., submitted for reimbursable
- A receipt with the “Buyer/Bill To” detail listed as a company/organization other than IWLA, or where payment is made by a company other than IWLA

2. IWLA Name.

There is *ALWAYS* a way to add the *Izaak Walton League / IWLA* name to a receipt.

Sellers are use to accommodating customer requests to add organization names to a receipt.

Example: Cash generated receipts, (such as Wal-Mart, Postal service, other retailers).

- Just pen-in “IWLA”, or “Izaak Walton League of America, Harry Enstrom Chapter” on top of original receipt

Example: Receipts printed out by Sellers, showing “Buyer” or “Billed to” detail, (such as from most Materials suppliers).

- Just ask Seller to type in “IWLA”, or “Izaak Walton League of America, Harry Enstrom Chapter” along with your own personal name, as follows:

“Buyer” / “Billed to”: **Mr./Ms. Whanna B. AnIke,
for IWLA**

OR

“Buyer” / “Billed to”: **for Izaak Walton League
c/o Mr./Ms. Whanna B. AnIke**

3. Show DETAIL, for example:

- a. DATE of Purchase
- b. SELLER Info.
Name, phone #, address, contact person (where applicable)

(3. Show DETAIL,(cont. from pg. 2)

- c. BUYER Info.
- d. IWLA Name, and
 - Name of member buying for IWLA., your phone # and address.
- e. ITEMS, Item detail
 - Item name/description, Quantity, Cost/item, Subtotals
- f. COSTS, detail:
 - Items, Subtotals before taxes and/or shipping costs (if applicable), Tax exemption,
 - Final TOTAL COST
- g. PROOF OF PAYMENT
- h. PROOF of SHIPMENT (if applicable)

4. **IWLA is Tax Exempt.** We DO NOT PAY SALES TAX.
 - Use our Tax # on all purchases that are taxable.

5. **No CO-MINGLING.**

Receipt items purchased must be entirely for IWLA, not co-mingled with other personal purchases or another company's purchases. IWLA costs: Keep them separate, Keep it simple.

EXAMPLES OF WHAT NOT TO DO:

- a) Example of CO-MINGLING actual IWLA costs in a receipt:

- Item #1-4: Materials for IWLA's "Construction" project \$ 100 (IWLA)
- Item #5: New chop saw for Mr./Ms. Ike Member. \$ 200 (personal)
- Item #6: Materials for Mr./Ms. Ike Member's Company, \$ 500 (Company "X")
 or their home renovation project

TOTAL COSTS: \$800

- b) Example of CO-MINGLING. Do not mix company names, company credit cards, with IWLA business, such as:

Billed To: Mr. Whanna B. AnIke
 The AnIke Company,

Ordered by: AnIke Company, for IWLA

Payment Made by: AnIke Company Credit Card