

Expenditure Guidelines for Members

The Riverside Astronomical Society depends on its members and officers to conduct its business affairs in a way that properly safeguards club funds and assets. All expenditures, purchases, and sales of club property are subject to Board direction and approval. The Chief Financial Officer makes quarterly reports to the Board on income, expenditures, and other financial standing.

The Board may provide allocations to individual members or officers, and set spending limits on such allocations prior to expenditure. *For instance, the Board could ask the Outreach Director to have banners made at a cost not to exceed \$200. The Outreach Director is then free to make arrangements for such banners, pay from his or her own pocket and be reimbursed upon presentation of the receipts, etc. to the Chief Financial Officer, or direct the billing to the Chief Financial Officer.*

The Board will also generally approve, after the fact, expenditures made by certain officers who incur expenses as part of their responsibilities. However, if the officer has exceeded reasonable spending limitations, or not acted prudently, the club is not obligated to reimburse the individual or pay for the expenditure. *For instance, if the Prime Focus Editor needs postage or a box of paper, he or she may purchase it and reasonably expect reimbursement. If that same editor decided to purchase a new computer and software to produce the Prime Focus, however, compensation for that expense would reasonably be refused (unless approved by the Board beforehand).*

Officers who regularly incur expenses are free to spend up to certain limits, but are advised to coordinate with club leadership (The President and/or Chief Financial Officer) above those limits. These officers are as follows (with notes as to reasonable expectations towards expenditures):

- Star Party Director and Social Director: If star party expenditures over a month are expected to be over \$150, or refreshment costs for a meeting are expected to be over \$75, the respective director should coordinate with club leadership to be sure that expenses are kept in line with income or other Board directives.
- Prime Focus Editor: If expenditures over three months are expected to be more than \$75, the Editor should coordinate with club leadership.
- Membership Coordinator: If expenditures over three months are expected to be more than \$50, the membership coordinator should consult club leadership.
- Door Prize Coordinator: It is generally expected that the Door Prize program will make a large purchase once or twice a year and smaller purchases as needed at other times. The Coordinator is free to do so as long as he or she in general keeps in line with past practices. Any expenditures over three months of more than \$250 should be coordinated.
- GMARS Station Master: The Station Master is free to authorize purchases for construction and maintenance as necessary. There is no dollar limitation, but the expenditures must be in line with approved building program or urgently required maintenance.
- Special Events Coordinator: This Coordinator may be expected to make expenditures for registration at RTMC Astronomy Expo and a camping pass, as needed. Furthermore, from time to time, it is necessary to purchase clothing, hats, and other items for re-sale to club members. The Coordinator is free to do so. If \$250 or more of stock is being purchased

that has not yet been sold, however, the Coordinator should coordinate with club leadership.

- The Chief Financial Officer: The CFO may pay for any normal expenditure of the club, including insurance, maintenance, utilities, taxes, and so forth on club property. There is no dollar limitation for on-going expenditures. However new programs or expenditures over \$200 must be approved in advance unless an emergency exists.
- The President, Vice President, Chairman of the Board, and Chief Financial Officer may make discretionary expenditures as needed to carry on the purpose of the club as long as they are made in a prudent manner. Expenditures by these officers are limited to \$200 unless pre-approved by the Board of Trustees.

Equally important, is that members seek reimbursement in a reasonable time frame. Members should submit receipts for reimbursement to the Chief Financial Officer within a month of the time they have been incurred.

If you have spent money for club expense that is not:

- *An expenditure pre-approved by the Board, or*
- *Not within your duties as an officer, or*
- *Exceeds the reasonable amounts specified for your position, or*
- *Not done in a prudent manner, or*
- *Not submitted for reimbursement in a timely manner,*

Then you might not be reimbursed.