

GENERAL REIMBURSEMENT POLICIES/PROCEDURES

1. **Requests for reimbursement of individual expenses should be submitted as soon as possible following the event and in no event later than the November 15th following the close of the fiscal year in which the expense is incurred so that the books for that year can be closed and audited.**
2. **All out of pocket expenses must be itemized.**
3. **Receipts are required for all out of pocket expenses in excess of \$25.**
4. Meal receipts for more than one person must indicate names of all those in attendance unless the function is a section council meeting where the minutes of that meeting indicate the names of those present. Seminar meal functions should indicate the number guaranteed and those in attendance, if different.
5. Spouse expenses are generally not reimbursable.
6. Mileage is reimbursed at the current IRS approved rate for business mileage.
7. Receipts for lodging expenses must be supported by a copy of the itemized bill showing the per night charge, meal expenses and all other charges, not simply a credit card receipt, for the total paid.
8. Airline tickets should be purchased as far in advance as possible to take advantage of any cost saving plans available.
 - A. Tickets should be at the best rate available for as direct a path as possible.
 - B. First class tickets will not be reimbursed in full but will only be reimbursed up to the amount of the best or average coach class ticket available for that trip.
 - C. Increased costs incurred due to side trips for the private benefit of the individual will be deducted.
 - D. A copy of the ticket receipt showing the itinerary must be attached to the reimbursement request.
9. Reimbursement for car, bus or train will be limited to the maximum reimbursable air fare if airline service to the location is available.
10. Outside speakers should be advised in advance of the need for receipts and the above requirements.
11. Bills for copying done by a firm should include the numbers of copies made, the cost per page and general purpose (committee or section meeting notice, seminar materials, etc.). While we do not expect firms to lose money on copying we hope that sections and committees will not be charged the highest profit generating rate.
12. Bills for reimbursement of phone expenses should be supported by copies of the actual phone bills. If that is not possible, the party called and the purpose of the call should be provided.
13. Suppliers of goods and services should be advised that the State Bar of Michigan is the purchaser and that tax should not be charged.
14. Registration fees and refund checks should be made payable to the State Bar of Michigan and forwarded directly to the State Bar for depositing. Checks and money orders should not be deposited to a firm account and thereafter submitted by firm check to the State Bar. Cash tendered must be deposited and a check for the full amount sent to the State Bar of Michigan.
15. Sections may not exceed their fund balance in any year without express authorization of the Board of Commissioners.
16. Bank accounts other than the SBM accounts are prohibited unless specifically authorized by the Board of Commissioners.
17. Budget
 - A. Budget requests are submitted to the fiscal committee each spring. The fiscal committee recommends a total budget to the Board of Commissioners for adoption in June.
 - B. Line item transfers from the approved budget must be requested in writing and may be approved by the treasurer. Depending on the amount of the transfer, the treasurer may wish to consult with the fiscal committee or even the Board.
 - C. Additions to the budget must be requested in writing and are submitted first to the treasurer and fiscal committee who recommend to the Board of Commissioners. Additions to the budget must have the approval of the Board. Requests for additions to the budget during the year for purposes which could have been anticipated when the budget was formulated are discouraged and will **not be readily approved**.
18. Reimbursement will in all instances be limited to reasonable and necessary expenses. Meal expenses in excess of \$50/person will not be approved or reimbursed.
19. No State Bar entity may conduct or sponsor activities at any facility owned or operated by any organization (except established religious corporations and associations) which discriminate in their membership policies on the basis of race, color, sex, national origin or religion or at any facility which does not provide barrier free access to handicapped members.

FISCAL POLICIES—JUDICIAL CONFERENCE

1. Lunch and dinner reimbursement is limited to \$7.25 per person, the amount for which we can provide a meal at the State Bar.
2. We do not pay meeting room charges for committee meetings because meeting rooms are available in the State Bar building, the Attorney Grievance Commission offices and the Attorney Discipline Board offices.
4. Committee members are entitled to reimbursement for copying and phone expenses when incurred in the performance of their duties.
5. Individuals seeking reimbursement for expenditures of section funds must have their request approved by the section chairperson or treasurer. Section chairpersons must have their expenses approved by the section treasurer and vice versa.
6. All General Policies/Procedures apply except where specifically exempted.