

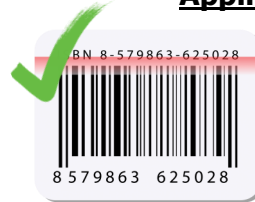


Reimbursement Procedure for Gifts to Donors, Students and Volunteers

Applies to ALL

Summary

We are excited to announce our new and improved Reimbursement Procedure for Gifts to Donors, Students and Volunteers. These new procedures allow greater accountability and flexibility as we wisely use the Lord's provision for ISI. It even includes the option for drawings at student events! Below is an easy-to-follow guideline for each category. Remember that all reimbursements are subject to available funds in your ministry account.



RECEIPT REQUIRED
for items over \$75



NO CASH

DONORS

- Gift baskets, candy, Christian gifts, flowers, etc.
- Infrequent (2-3 times per year).
- May not be an ISI employee.

Examples:

ALLOWED—You send a Harry and David gift basket to your top donors at Christmas.

NOT ALLOWED—You buy candy/toys for a donor's children every month. Not reimbursable because of the frequency.

Limit \$100/Family



STUDENTS

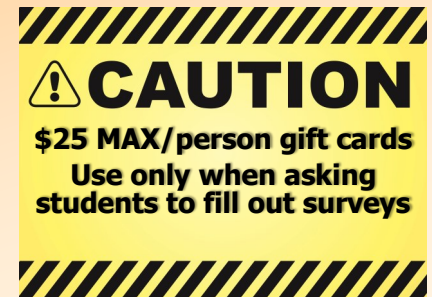
- MUST be tied to ministry purpose.
- Bicycles, furniture, groceries, household items, etc.
- Infrequent (2-3 times per year).

Examples:

ALLOWED—You purchase a mattress for a student who is sleeping on the floor and does not have resources to cover this need on their own.

NOT ALLOWED—(a) You gift a student a new bicycle because he/she "wants a nicer one." (b) You gift a student \$100 in groceries every month.

Limit \$150/Person



VOLUNTEERS

- Gift baskets, candy, Christian gifts, flowers, etc.
- Infrequent (2-3 times per year).
- Reasonable for hours of service.

Examples:

ALLOWED—You send a plant or bouquet of flowers to monthly volunteers after the school year ends.

NOT ALLOWED—You give a \$75 gift to volunteers every month.

Limit \$75/Person



DRAWINGS/DOOR PRIZES

\$500 Limit/Event

- No ticket purchase required.
- Infrequent (2-3 times per year).
- Not called a raffle or auction.

 **RFD PRE-APPROVAL
REQUIRED**



NO GIFT CARDS

Example: A city/area team decides to hold a drawing at the annual welcome picnic where "winners" are chosen randomly. Written pre-approval by the RFD is submitted for reimbursement with exact amounts. You may not charge participants or sell tickets. Avoid calling it a raffle or auction. Submit receipts and RFD approval with reimbursement request. (Prize examples: bikes, gift baskets, iPad, furniture, etc.)

HONORARIUMS

\$1,000 Limit/Person

- Paid via ISI official check.
- ISI official events only.
- IRS W9 required.

 **RFD AND HOME OFFICE
PRE-APPROVAL REQUIRED**



NO GIFT CARDS

Example: RFD and Home Office written approval is secured. A keynote speaker is selected to speak at an official ISI student event. Speaker completes IRS form W9. Submit approval and W9 via check requisition form to finance department.

RFD Only

STAFF (Employees/Min Reps)

**\$75 Limit/\$200 Limit
(plaques)**

- Special occasions up to \$75 (gift baskets, flowers, etc. for birth-of-child, wedding, milestone anniversary, milestone birthday, etc.)
- Awards/plaques for time and service recognition (\$200 max). Must be presented at a ceremony.
- Infrequent.

 **EXCLUDES HOLIDAYS
(Christmas, Easter,
Thanksgiving, etc.)**

 **HOME OFFICE APPROVAL
REQUIRED FOR TIME/SERVICE
RECOGNITION AWARDS**



NO GIFT CARDS

Important Details:

To avoid delays with your reimbursements, please follow ALL requirements! For clarifications and/or questions, contact finance@isionline.org. Plan well in advance. Requests are approved in the order they are received. Submit receipts, and pre-approvals when required. Always follow the NO CASH restriction. See Finance Policy Manual for additional details.

Effective July 1, 2018