



St James Pickleball Association

Expense Reimbursement Process:

The **expense reimbursement** process allows SJPA to pay back volunteers who have spent their own money for approved operating **expenses**. All expenditure must have prior Board approval through the annual budgeting process or Board approval for necessary and unexpected expenses not previously budgeted.

Requirements for reimbursement – (the accountable plan, meets the IRS guidelines)

- any expenses being reimbursed are incurred for a nonprofit business purpose that supports the operations of SJPA and that meet non-profit guidelines.
- The volunteer must provide supporting documentation (i.e. an invoice or sales receipt) to include date, amount of expenditure, and purpose.
- the volunteer adequately accounts for the expenses within a reasonable period of time—no more 60 days after the expense was incurred, and
- the volunteer returns any amounts received, or refunded, in excess of the actual expenses incurred within a reasonable period of time—no more than 120 days after receipt of the excess money.
- In most cases, the volunteer will pay the expenses at the time they are incurred and then seek a reimbursement from SJPA. To minimize any one reimbursement to a Committee Chair or volunteer, it is requested that all receipts for reimbursement for any one event be submitted at one time and within the 60 day period.
- Volunteers, who are committee members, must have the Committee Chair's approval before incurring expenses on behalf of SJPA. This is to insure that the amount spent falls within the approved budget allowance for said committee.

Advance Payment to cover anticipated expenses

- The volunteer is to request approval prior to receiving the advance, and the volunteer is to submit a request in writing to include the amount needed by attaching proposal or estimate to the request for the anticipated expense. The advance cannot be made more than 30 days before the expenses are incurred.
- Upon receiving the advance, the volunteer is to acknowledge, by signature, receipt of the advance, purpose of the advance, and is to include, the date and dollar amount received. Required form attached.
- the volunteer returns any amounts received, or refunded, in excess of the actual expenses incurred within a reasonable period of time—no more than 120 days after receipt of the excess money.
- Alternatively, designated board members may use the BB&T debit card to make purchase given the same documentation requirements and approval. Using the SJPA bank card or direct billing doesn't involve an actual reimbursement of funds to the volunteer because the expense is paid directly by the SJPA, but the same rules apply as for an actual reimbursement, where the volunteer pays an expense out of his or her own pocket and is later repaid by the nonprofit.