EXPENDITURE AND REIMBURSEMENT GUIDELINES

Each expenditure (volunteer reimbursement or vendor payment) made on behalf of NAVA must be budgeted, authorized, and verified.

Budgeting required. All expenditures should be reflected in the approved annual budget or result from a board action.

Authorization required. Each expenditure should be authorized by the President or the Treasurer, ideally before it occurs. Recurring charges (such as for mail forwarding, accounting software, or web hosting) may be authorized once. Authorization should be in writing (e-mail will suffice).

Verification required. Verification of an expenditure is required for vendor payment or volunteer reimbursement, substantiated by a receipt or invoice, plus an explanation.

- Approval. Direct payments to vendors and reimbursements to volunteers must be approved by the President or the Treasurer.
- Receipts. A receipt is appreciated for all reimbursements, and required for any above US$25. Reasonable facsimiles or explanations may be accepted. Any request for vendor payment should be substantiated by a vendor invoice.
- Explanation. Any request for reimbursement or vendor payment should describe the: Payee (who was paid), Date (when it was paid), and Purpose (why it was incurred). The affected budget line should be identified, if not obvious.

Non-reimbursable expenditures. NAVA volunteers are not reimbursed for travel, meals, lodging, or meeting registration fees incurred as a member or officer of NAVA, or for any other expenses unless budgeted and authorized.

Expenditures in non-US dollars. Non-US-dollar currency expenditures should be avoided, and if possible made using a credit card that converts the currency to US dollars—the charge including fees is reimbursable. Otherwise, reimbursement will be made using the approximate exchange rate for the date the expenditure was incurred.

Expense report form. As needed, the Treasurer may prepare and provide volunteers with an expense report form meeting NAVA’s documentation and auditing needs.

Payment. The Treasurer (or his/her designee) makes all payments and reimbursements, by check or other form of bank or electronic transfer. The Treasurer may issue debit cards to facilitate such payments.

Adopted in the 1990s, last revised 21 November 2019