

This document contains procedures for filling out the NCCNA Request for Payment or Reimbursement Form (hereafter, the form), plus documentation and other requirements related to the form. Additional support group financial policies can be found in the Support Group Financial Policy document. These procedures are intended to enable convenient, sound and effective financial operations by all responsible members of the NCCNA in the fulfillment of the NCCNA mission.

About the Form

The NCCNA Request for Payment or Reimbursement Form has been developed to facilitate payment of authorized expenditures within the NCCNA, including the board of directors, any staff, and the support groups. The form may be completed by anyone in the association; however, only the support group leaders and their designees may authorize support group payments and only board members may authorize NCCNA payments. Those that authorize a payment have the responsibility to ensure that the materials and services purchased are, in fact, delivered properly, are of good quality and are in the quantities specified. Vendors who do not meet their obligations shall be contacted promptly by the purchaser in order to resolve the situation. If the vendor fails to correct any discrepancy, the matter shall be brought to the attention of the NCCNA treasurer, and to the board if needed.

The form is an Excel workbook named "Payment or Reimbursement Form yyyy-mm.xls" (yyyy will be the year of the latest form revision, and mm the month). The form may be printed and completed by hand, or completed on the computer. It will also be available in a PDF file of the same name. Minor revisions to the form--such as adding groups to the dropdown list--that do not require a change to these procedures, may be made without further review or approval. Major changes to the form or these procedures require adherence to the Procedure for Implementing Policies.

Completing the Form

Under the name of the form is a field labeled "Pay from account." If completing the form on the computer, select the field, then select the account from the dropdown list that will show if you click the down arrow that appears just to the right of the cell. If not completing the form on the computer, enter "NCCNA General Fund" for a board expenditure, or the support group name for a support group expenditure. Support group expenses are paid from the support group's sub-account. Support groups are responsible for knowing they have funds available before incurring expenses. See the Support Group Financial Policy for more details.

If the expense will be divided among multiple support groups, select "Multiple Group Sub-Accounts" from the dropdown list in the "Pay from account" field (last item in the list), or enter it manually. In the Notes section, specify how the expense is to be shared (see below for details).

For each item, enter the date the item or service was purchased, tell what the item was and what it was for, and enter the amount. If done on the computer, the totals will automatically be added to the total amount. If done by hand, please enter the total.

Enter any notes needed to further explain the purchase. Be sure to explain any discrepancies between the receipt total and the reimbursement requested (such as the receipt containing personal items as well as NCCNA items).

If the expense will be divided among multiple support groups, specify how to do the division in the notes section. Expenses may be divided one of three ways:

- 1) By specific amounts for each group (list the group name and amount).
- 2) By specific percentages for each group (list the group name and percentage).
- 3) By the percentage of the groups' membership (list the groups and state "share based on membership").

Enter the name of the person to whom the check should be made payable in the space provided.

Enter the address and phone of the payee on the lines provided. This is not needed if the attachment (such as an invoice) has that information, or if payment has been made to the person or company previously and there have been no name or address changes.

If the person requesting the payment or reimbursement is not the person approving the request, fill in the requestor's name in the space provided.

Signing the Form

All requests must be approved by the appropriate people.

For support group expenditures, the expenditure must be approved by a support group leader or by another party designated to approve expenditures for the group. Groups must provide the treasurer or administrative director with the names of all those authorized to approve expenditures. All those authorized to approve expenditures must be listed in the Membership Accounting Management Application (MAMA) used by the NCCNA. Any form signed by someone not on the list of approved signers will be rejected.

For expenses which will be divided among multiple support groups, an approved signer from each group involved must sign the form.

For board expenditures, the request must be approved by any board member. Requests over \$1,000 must be approved by two board members. The treasurer may not be one of the approvers for amounts over \$1,000 unless he/she is the primary

requestor or unless the expenditure was specifically authorized and documented at a meeting or via unanimous e-mail.

Any payments to the treasurer will require approval by another board member.

A form that is completed on the computer and is e-mailed from the known e-mail address of the person approving the request will be considered "signed" for purposes of making the payment.

Submitting the Form

The completed form and the necessary attachments may be faxed to (916) 258-0573, mailed to NCCNA Treasurer, PO Box 6985, Auburn, CA 95604, or e-mailed to treasurer@pnhelp.org (scan and include the required attachments).

Payments

Vendors may be paid directly, or the requestor may pay the vendor and be reimbursed. Generally, payment will be made after the purchased services or materials have been received and inspected, and after the invoice has been received and certified and forwarded with a completed form to the NCCNA Treasurer. In some cases, it is appropriate to pay the vendor in advance.

Required Documentation

All expenditures must be documented with purchase orders, invoices, or receipts, as appropriate. Receipts need to be the detailed purchase receipt, not a charge receipt with just the total. Small amounts of administrative consumables, however, need simply to be enumerated and explained. For example, a support group member may have a printer that is used primarily for personal use, but occasionally for NCCNA business. Rather than trying to keep separate supplies, the member may track how many pages are printed and charge a reasonable amount per page. There would be no receipts in such a case, of course.

The treasurer may request further documentation if the submitted form or attachments are incomplete or illegible.

If the requested reimbursement is for an incorrect amount, the treasurer may correct the reimbursement if the error favors the recipient, or contact the recipient to determine how to resolve the error. Math errors may be corrected without contacting the recipient as long as an explanation is provided upon payment.

In general, any request for payment or reimbursement certified by the leader or designee will be honored. If the Treasurer finds the request questionable, it will be brought to the board of directors for review. The person who certified the request may be asked to provide additional information about the expense.

Petty Cash Fund

Support groups may elect to keep a petty cash fund to manage cash disbursements for minor expenditures, as explained in the Support Group Financial Policy. Approved expenditures from the petty cash fund will be reimbursed by the NCCNA as with any other expenditure, using the form and with appropriate attached receipts. The NCCNA treasurer will send a check to whomever is indicated on the form. That person should cash the check and replenish the petty cash fund.

If the support group accumulates a significant amount of money (\$100-200) in its petty cash fund, the support group can send the money via a check or money order to the NCCNA to be kept in the group's individual sub-account. Once the money is in the group's sub-account with the NCCNA, the group will need to follow the established procedures for payment or reimbursement of expenditures to access those funds.