

PROCEDURE FOR EXPENSE COMPENSATION

1. Purpose

The purpose of this procedure is to assure that DSRA Members are fairly reimbursed in a timely manner for personal expenses incurred while performing pre-approved DSRA business.

2. Scope

The scope of this procedure covers all aspects of the expense process to include: determination of the need for the expense to be incurred, documented pre-approval for the expenses to be incurred, the documentation of actual expenses incurred with supporting evidence of those expenses, approval of the expenses incurred and reimbursement of those expenses.

Expenses covered by this process may be either travel or non-travel related but must be expenses paid for from the member's personal funds such as cash, personal checking account or personal credit card.

All aspects of this process shall be performed in compliance with the DSRA Expense Policy [DSRAPOL 002].

3. Responsibilities

While it is the responsibility of every DSRA Member that incurs reimbursable personal expenses while conducting DSRA business to follow the guidelines provided in the DSRA Expense Policy and to follow the steps outlined in this procedure, it is the responsibility of the DSRA Treasurer to oversee the process to assure that all DSRA Members are reimbursed for personal expenses in a fair and timely manner.

4. Process Steps

- 4.1 The first step of the process is the determination of a need for an expenditure. This need may be determined by either the DSRA Board or a DSRA Committee and may be for expenditures occurring during a singular event such as a trip for a specific purpose or it may be for on-going expenses defined as an approved budget item.
- 4.2 Except for pre-approved non-travel related budget items, the DSRA Member required to use personal funds for DSRA business must obtain written approval [i.e. e-mail] for those expenses prior to incurring those expenses. Pre-approvals must be in accordance with guidelines provided in the DSRA Expense Policy.
- 4.3 Each DSRA Member must obtain substantiating receipts at the time of incurring pre-approved expenses using personal funds.
- 4.4 Expenses incurred must be documented on the DSRA Expense Form by the person incurring the expenses and accompanied by appropriate receipts and evidence of prior approval. The completed and signed DSRA Expense Form must be submitted in a timely manner [usually within two weeks unless there are extenuating circumstances] to the DSRA Treasurer either via e-mail or postal mail. Documents sent electronically may be scanned copies and typed names may be used in lieu of signatures.

- 4.5 Upon receipt of the completed DSRA Expense Form and accompanying documentation, the DSRA Treasurer shall review all of the information in a timely manner to assure completeness, accuracy, and compliance with the guidelines set forth in the DSRA Expense policy.
- 4.6 The DSRA Treasurer shall immediately return any documentation which is incomplete or inappropriate with an explanation of corrections or additions required.
- 4.7 Once satisfied that all documentation is complete and appropriate, the DSRA Treasurer shall approve the expenditure and issue payment. If the expenditure exceeds threshold limits set forth in the DSRA Expense Policy, the DSRA Treasurer may also need DSRA Board approval before payment may be made. For personal expenditures incurred by the DSRA Treasurer, The DSRA Chairman must approve the expenditures.
- 4.8 The DSRA Treasurer shall be required to maintain all records associated with the implementation of this procedure pursuant to the requirements of DSRA Procedures for Record Keeping and for Disposal of Records.

5. Record Keeping Requirements

Completed DSRA Expense Forms, receipts, and pre-approval documentation along with proof of reimbursement shall be maintained by the DSRA Treasurer. These records may be subject to either internal or external audit.

6. Forms

DSRA Expense Form: DSRAFORM 106A

7. Glossary

Pre-approved non-travel related budget items: Any misc operating expense items typically under \$50 such as postage, bank fees, office supplies, etc. that a DSRA Member spends from personal funds and is recognized as a routine cost of doing business and does not require documented pre-approval by another DSRA Member. These items still require the completion of a DSRA Expense Form and approval per the requirements of this Procedure to be eligible for reimbursement.

8. References

DSRA Bylaws

DSRA Expense Policy: DSRAPOL 002

9. Change History Log

REV	APPROVED	DESCRIPTION OF CHANGE
000	4/28/2011	Original issue, Board approved 4/28/2011