



## **PICKLEBALL CANADA – POLICY FOR AUTHORIZATION OF PURCHASES AND EXPENSE CLAIM PROCEDURES**

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### **1. POLICY STATEMENT**

To promote transparency and accountability in the use of funds by establishing guidelines for the purchase of goods and services.

### **2. CONTEXT/BACKGROUND**

Clear controls for purchase authorization and expense claims procedures protect Pickleball Canada's financial resources and reputation as prudent stewards of the same.

### **3. APPLICATION**

This policy applies to individuals engaged in activities on behalf of Pickleball Canada including board members, committee members, volunteers and staff

### **4. COMING INTO FORCE**

This policy came into force November 10, 2021.

### **5. ROLES/RESPONSIBILITIES**

#### **Purchase Authorization / Expense Control Procedures**

##### **Board of Directors**

- Approves individuals authorized to commit to purchases on behalf of the organization.
- Approves a corporate credit card with a limit pre-approved by the Board and with no increases without Board approval. No cash advance feature is permitted from the card.
- Bank debit cards will not be approved

##### **Executive Committee**

- Authorizes payment of the original invoices for the purchases when received
- President and Treasurer, two persons with bank signing authority, authorize all e-transfers used in the payment of expenses
- Members are bank signing authorities for the organization
- All e-transfers requiring approvals are to be accompanied by the invoice or supporting documentation at the time of the signing.

Date: \_\_\_\_\_

Treasurer

- Provides a record of all disbursements to the Board monthly in a report indicating the date, payee, description, and amount.
- Cheques used in the payment of expenses are to be pre-numbered.

### **Expense Claims for Reimbursement Submitted by Staff or Board Members**

Expenses related to carrying out Board responsibilities shall be reimbursed based on the following criteria.

#### **Travel:**

- Only reimbursement claims for Board approved travel will be accepted.
- The rate for reimbursement is the current Government of Canada approved travel and meal rates. The rates are available at: <https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/travel-directive.html>

#### **Personal Expenses:**

- Personal expenses less than \$100.00, like office supplies, and other related expenses, deemed necessary to participate on the Board, will be accepted without prior Board approval.

#### **Method of Reimbursement:**

- All expense claims submitted by staff or board must be submitted using the standard expense claim form.
- Expense claim forms must be submitted each month if there are any outstanding claims that require reimbursement.
- The supporting receipt and/or documentation (reasons for distance travelled) must be submitted with each expense claimed.
- Cheques or e-transfers for payment to staff or board should not be signed, nor initiated, by the recipient.

## **6. IMPLEMENTATION**

- The Board of Directors, Executive Committee and Treasurer are responsible for implementing this policy.

## **7. RESULTS**

Clear guidelines for purchase authorization and expense claims ensure prudent stewardship of resources.

Date: \_\_\_\_\_