



Policy and Procedure Manual

<b>Gymnastics Ontario</b>	<b>NO. 04.02.01</b>
<b>SECTION:</b> Financial	<b>PAGE:</b> 1 of 1
<b>SUBJECT:</b> G.O. Fiscal Year	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

The fiscal year of the Corporation is the twelve (12) month period from July 1<sup>st</sup> to June 30<sup>th</sup> of each year.

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<b>SUBJECT: G.O. Year End Audit</b>	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

Gymnastics Ontario will have its financial accounts audited annually.

The audited financial statements will be issued annually to all G.O. voting members at the AGM.

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<b>Gymnastics Ontario</b>	<b>NO. 04.02.03</b>
<b>SECTION:</b> Financial	<b>PAGE:</b> 1 of 1
<b>SUBJECT:</b> Control of Finances of G.O.	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

**BOARD OF DIRECTORS:** All finances of the Federation are under the control of the Board of Directors.

**ADMINISTRATION:** All finances of the Federation are administered by the Finance Manager under the direction of the CEO and are subject to the approval of the Executive Management Committee and/or the Board of Directors.

The signature of any two (2) signing officers shall be necessary on every cheque.

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<b>Gymnastics Ontario</b>	<b>NO. 04.02.04</b>
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<b>SUBJECT: Records Retention Policy</b>	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

All Membership Records will be retained permanently.

All G.O. Financial Records will be retained for seven (7) years.

All Annual Audited Financial Statements will be retained permanently.

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<b>Gymnastics Ontario</b>	<b>NO. 04.02.05</b>
<b>SECTION:</b> Financial	<b>PAGE:</b> 1 of 1
<b>SUBJECT:</b> Paying Invoices to G.O.	<b>APPROVAL/REVISION DATE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

Unless otherwise noted, all invoices are net fifteen (15) days.

For Late Payments, see 04.02.06.

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<b>Gymnastics Ontario</b>	<b>NO. 04.02.06</b>
<b>SECTION: Financial</b>	<b>PAGE: 1 of 1</b>
<b>SUBJECT: Penalty for Unpaid Invoices</b>	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

### **COLLECTION METHOD:**

Invoices that are outstanding during the year will have a penalty applied.

If at any time you believe that there is a discrepancy with an invoice, please contact Membership Services Manager immediately.

### **Penalties for late invoice payments:**

- Refer to the current year's Registration Handbook: Club Responsibilities & Penalties

### **Note:**

- Post-dated cheques will not be accepted for late payments.
- No members may vote in person or by proxy at the AGM if they have unpaid fees or assessments By-Law 1, 6.8, (Appendix 05.01.01).
- Clubs are required to have all files and fees from the previous season settled or have a payment plan approved by G.O., prior to July 1<sup>st</sup> of the new season.
- Outstanding Accounts Receivable amounts owed to G.O. by Member Clubs/Organizations or individuals will be deducted from any expense claims received from the Member Club/Organization or individual, where feasible.

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<b>Gymnastics Ontario</b>	<b>NO. 04.02.07</b>
<b>SECTION:</b> Financial	<b>PAGE:</b> 1 of 1
<b>SUBJECT:</b> Penalty for NSF Cheque	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

**PENALTY:** Any cheque returned to G.O. because of non-sufficient funds will result in a \$30.00 charge to cover administrative costs.

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<b>SECTION:</b> Financial	<b>PAGE:</b> 1 of 1
<b>SUBJECT:</b> Penalty for Non-Payment of Monies Owed to Partners / Sponsors / Suppliers	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

**SCOPE:** This policy applies to any Member Club/Organization participating in a Federation-sponsored program.

**PENALTY:** If payment of monies owing to the partners, sponsors and official suppliers is not paid in full according to the terms of the contract then the Board of Directors may penalize the Member Club/Organization at the Board's discretion.

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<b>SUBJECT:</b> Clinician Fees / Honorarium	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

**G.O. MEMBER CLINICIANS AND NCCP LEARNING FACILITATORS** will be paid a standard fee as set by Gymnastics Ontario.

**Scope:** The hourly fee is paid for actual hours spent teaching and does not include time spent on the following:

- Travel
- Meals

**NON G.O. MEMBER CLINICIANS:** All non G.O. members who are clinicians will be paid a fee as negotiated and subject to budget constraints and approval by the immediate staff supervisor.

**PAYMENT:** Payment of fees/honorarium will be made following submission and approval of Request for Reimbursement of Expenses Form (see G.O. website under Forms) and fulfillment of any other contractual requirements between the learning facilitator/conductor/clinician and G.O.

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<b>SUBJECT:</b> Reimbursement for Travel and Accommodation with the Exception of Those Covered by Technical Guidelines	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

**TRAVEL:** Expenses incurred for travel by an individual who is performing a service for the Federation are eligible to be rebated if authorized by the staff person responsible and the immediate supervisor or the G.O. Board of Directors.

Eligibility for reimbursement will be decided annually by the Board of Directors/CEO.

**AIR/BUS/TRAIN:** Expenses incurred will be reimbursed based on the lowest available booking fare.

**MILEAGE:** Mileage will be reimbursed at \$.30 for each km. driven when a personal vehicle is used for conducting business for the Federation.

**CARPOOLS:** Carpooling is recommended by the Federation.

Individuals must use good judgment and carpool where location for pick up and destination is appropriate.

It is recommended that primary drivers:

- Carry \$1 million PLPD Insurance
- Regularly maintain their vehicles

**OTHER TRAVEL COSTS:** Prior approval for rate of reimbursements of travel costs for any other type of travel including public transportation, car rental, etc., must be obtained from the Federation.

**PARKING:** Parking may be reimbursed if approved by G.O.

**ACCOMMODATION:** Accommodation is eligible for reimbursement upon prior approval by G.O.

**APPROVAL:** All travel and accommodation expenses must be approved by the Federation prior to travelling.

Failure to obtain prior approval will result in non payment of unapproved expenses. All requests for reimbursement must be made on the G.O. Request for Reimbursement of



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Expenses Form with original invoices and receipts attached (mileage excepted.)

For AGM delegates see 04.02.13

For Judges, see Technical Regulations; Operation Guidelines for each discipline on the G.O. website.

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<b>SUBJECT:</b> Reimbursement for Meals	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

**SCOPE:** A subsidy may be provided for expenses incurred for meals required when an individual is performing a service for the Federation if approved by the staff person responsible and his/her immediate supervisor.

Eligibility for reimbursement will be decided annually by the Board of Directors/CEO.

**MAXIMUM ALLOWED:** A subsidy to be paid for three meals in one day, if approved, will not exceed \$30.00 and will be applied as follows:

Breakfast: Up to a maximum of \$15.00

Lunch: Up to a maximum of \$15.00

Dinner: Up to a maximum of \$20.00

A G.O. Request for Reimbursement of Expenses Form (see G.O. website under Forms) must be submitted for reimbursement.

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<b>SUBJECT:</b> Submitting an Expense Claim	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

1. All eligible expenses must be approved by the Federation prior to submission of claims.
2. Original receipts and/or invoices are required for all expenses except mileage and meal subsidy.
3. Original ticket stubs for all commercial transportation are required.
4. Failure to provide original receipts, invoices and/or ticket stubs will result in non payment of expenses.
5. Individual submitting a claim for honorarium must include their Government of Canada Social Insurance Number.
6. Where an individual earns more than \$500.00 cumulatively within a period of one calendar year, a T4A Supplementary form will be issued.
7. All claims for expense reimbursement must be submitted to the Federation no later than thirty (30) days after the expense was incurred using the G.O. Request for Reimbursement of Expenses Form (see G.O. website under Forms).
8. All expenses for the Federation fiscal year must be submitted no later than July 7<sup>th</sup>.
9. The Request for Reimbursement of Expenses Form with receipts and invoices must be forwarded to Gymnastics Ontario (see 01.02.01 for address).
10. Payment for approved expense claims will be made within forty-five (45) days of receipt by the Federation.

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<b>SUBJECT:</b> Reimbursement for AGM Expenses	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

**SCOPE:** The voting delegate from each Full Member Club/Organization will receive financial support for AGM expenses.

It is the responsibility of the Full Member Club/Organization to identify the delegate receiving financial support when registering to attend the Annual General Meeting.

**TRAVEL:** Expenses incurred for air, bus or train travel will be reimbursed based on the lowest available fare.

Mileage will be reimbursed to a delegate at a rate of \$.15 per kilometre.

**ACCOMMODATION:** The voting delegate will receive a reduction, as determined annually, on the accommodation portion.

**REIMBURSEMENT:** All claims for travel expenses must be documented using the Request for Reimbursement of Expenses Form (see G.O. website under Forms).

Failure to include original receipts where required will result in non-payment of expenses.

Payment of approved expenses will be made within forty-five (45) days of receipt of the request.

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<b>SUBJECT: Obtaining a Cash Advance</b>	<b>APPROVAL/REVISION DATE &amp; SIGNATURE</b> <i>A. Crossman</i> <b>February 1, 2017</b>

- Cash advances will be limited as follows:
  - Estimated meal subsidy (100%)
  - Miscellaneous expenses for athletes travelling outside the province
- A Request for Reimbursement of Expenses/Cash Advance Form (see G.O. website under Forms) must be completed a minimum of 10 days prior to departure and approved by CEO in order for a cash advance to be issued.
- The Request for Reimbursement of Expenses/Cash Advance Form must be signed by the team official to whom the advance is being issued.
- Original receipts and ticket stubs must be provided for all expenses except mileage and meal subsidy.
- Failure to provide original receipts and ticket stubs will result in non payment of expenses.
- Upon return from the trip, the Request for Reimbursement of Expenses/Cash Advance Form must be submitted to the Federation with the appropriate receipts within twenty-one (21) days.
- Should the actual approved expenses exceed the cash advance, G.O. will issue a cheque to cover the difference within forty-five (45) days.
- Should the actual approved expenses be less than the Cash Advance provided, a refund cheque made payable to Gymnastics Ontario for the amount of the difference must be attached to the receipts.

### PROCEDURE

#### Obtaining Approval:

- Staff completes a Request for Reimbursement of Expenses/Cash Advance Form and obtains necessary approval signatures.
- Staff notifies individual for whom the cash advance has been approved and arranges for pick up and recipient's signature.

#### Submitting Receipts:

##### Recipient of Cash Advance:

- Upon return from the event, completes the appropriate columns on the Request for Reimbursement of Expenses/Cash Advance Form.
- Provides all original receipts as required.



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If the cash advance exceeded the expenses, prepares a cheque for the difference made payable to Gymnastics Ontario and forwards the cheque with the documentation to Gymnastics Ontario.

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