



Alberta Association of Recreation Facility Personnel

Policy Title:	Financial Policy
Approval Date:	November 12, 2014
Effective Date:	January 1, 2015
Revision Date:	
Review Date:	Annually
Supersedes:	Financial Policies and Procedures 2010

Policy Statement:

The Alberta Association of Recreation Facility Personnel (RFP) Staff and Board Members are responsible for ensuring that the Association's financial activities are conducted in a fair, honest and ethical manner.

1. Purpose

1.1. Reason for Policy

- 1.1.1. The Association believes in sound financial management, and will conduct all financial matters of the organization ensuring funds are used in a proper and efficient manner. Our goal is to develop and maintain human, written and financial resources, which support the activities of the Association.
- 1.1.2. This purpose will be accomplished through:
- 1.1.3. Spending linked to goals, priorities and objectives.
- 1.1.4. Regular accurate reports on the financial status of the organization
- 1.1.5. Good decision making based on integrated planning, budgeting and reporting
- 1.1.6. Financial methods for evaluating past performances reflecting current conditions and predicting future
- 1.1.7. Good decisions relating to unplanned expenditures.

1.2. Financial Philosophy

- 1.2.1. The Association is a not for profit organization that operates under the rules and regulations of the Societies Act. Sound financial planning includes meeting today's obligations as well as those into the future. Self-reliance shall be a paramount objective in all-financial decisions of the Association. The Association relies upon several methods of revenue, which are used to support the ongoing goals, priorities and objectives.
- 1.2.2. In order for the Association to continue to prosper into the future today's business decisions have to be based upon sustainable long term financial planning. Fundamental to this goal are the following principles:
- 1.2.3. All operational costs for any given year will be funded through that current year's revenue.
- 1.2.4. The balance of our financial reserves of the Association shall be maintained at the following levels:
- 1.2.5. The amount equal to one half the annual revenue, and
- 1.2.6. The amount equal to the projected replacement cost of all capital assets.
- 1.2.7. Any amount over and above these amounts may be used to fund projects, capital asset purchases or other initiatives that are supported by the goals and objectives of the Association.

- 1.2.8. Although we are a not for profit Association we have competition from other service providers. Therefore ensuring we maintain our competitiveness to continue to provide these services to our members will be one of our guiding principles.

2. Money Motions

- 2.1. All A.G.M. and Board Meeting decisions that involve a financial expenditure shall be ratified by a motion and recorded in the Minutes.

3. Expenses

3.1. Expense Claim Guidelines

3.1.1. Travel Rates:

- 3.1.1.1. Rates based on Government of Alberta standards.
- 3.1.1.2. Rates to be increased automatically with the Alberta Government's increase.

3.1.2. Meal Allowance:

- 3.1.2.1. Claims are based on actual detailed receipts (not ATM/CC receipts) such as from restaurants/gas stations/hotels.
- 3.1.2.2. Liquor expenses are not covered.
- 3.1.2.3. Should a receipt be lost or destroyed, a declaration of lost receipt must be filled out.

3.1.3. Accommodation:

- 3.1.3.1. The Association will pay accommodations for Board members to attend, Regular and Special Board Meetings of the Association. This is based upon sharing of the room with another Board member. If not by choice, the room is not shared; the Association shall pay for the room as if it were shared. If the room is shared with a non Board member, ½ of the room will be paid for by the Association.
- 3.1.3.2. Hotel claims are to be based on actual receipts.
- 3.1.3.3. Claims for a per diem, for staying at private residences instead of hotels, when traveling on Association business, will be paid at \$40 per night
- 3.1.3.4. Only expenses resulting from doing business for the Association will be approved. Personal and unrelated expenses, such as unrelated telephone calls, in-room movies, liquor etc. are not valid RFP expenses, and will not be approved.
- 3.1.3.5. The Association will pay one night accommodation for Board members to attend, Annual General Meeting of the Association. This is based upon sharing of the room with another Board or Cadre member. If not by choice, the room is not shared; the Association shall pay for the room as if it were shared. If the room is shared with a non Board or Cadre member, ½ of the room will be paid for by the Association.
- 3.1.3.6. Board members whose employer does not support them financially to attend the conference shall have two nights accommodation paid for so the member can attend the board meeting associated with the conference and the AGM.
- 3.1.3.7. The Association will pay one night accommodation for Instructor Cadre members to attend a Cadre meeting of the Association. This is based upon sharing of the room with another Board or Cadre member. If not by choice, the room is not shared; the Association shall pay for the room as if it were shared. If the room is shared with a non Board or Cadre member, ½ of the room will be paid for by the Association.

3.1.4. Education:

- 3.1.4.1. Honorariums will be paid to Instructors at the rate approved by the Board for the current year.
- 3.1.4.2. Honorariums and expenses for Cadre will be evaluated annually and any changes will be approved by the Board.

3.1.5. Other Expenses:

- 3.1.5.1. Approved by the Board.
- 3.1.5.2. Claims are based on actual detailed receipts (not ATM/CC receipts), such as from restaurants/gas stations/hotels.

3.2. Expense Claim Procedures

- 3.2.1. Official RFP 'Expense Forms' shall be used to claim all expenses.
- 3.2.2. Valid expense claims shall include all appropriate receipts. Honorariums and exam marking (that are confirmed through the instructor contract), per diems and mileage claims do not require receipts.
- 3.2.3. All products and services, purchased for the Association, shall include a receipt that clearly shows the supplier's GST Registration Number (if the supplier is a GST registered business).
- 3.2.4. Expense forms are to be filled out completely. This includes:
 - 3.2.4.1. Name, date, address, postal code, telephone and fax numbers;
 - 3.2.4.2. Summarizing each receipt as a separate line item (do not lump receipts together on the expense form), and complete all calculations and extensions.
 - 3.2.4.3. Ensure that all claim forms are signed.
- 3.2.5. Expense forms shall be submitted to the RFP office within 30 days of the transaction(s) date. Failure to submit expense claims within a timely manner may result in them not being paid for by the Association. All decisions on failure to submit claims in a timely manner will be heard by the Board and shall be final and binding.

3.2.5.1. *Recreation Facility Personnel, Box 100, Cochrane, AB, T4C 1Z6*

4. Authorizing Expenditures by Staff Not Included in the Current Budget

4.1. Expenditures not authorized through current budget must meet the following guidelines:

- 4.1.1. The expense must be presented to the Executive Director and Treasurer before being brought to the Board.
- 4.1.2. The expense must be structured in the form of a motion and forwarded, along with appropriate support information, to the Secretary.
- 4.1.3. When being presented to the Board the expenditure must:
 - 4.1.3.1. Identify the purpose of the expense and all associated costs.
 - 4.1.3.2. Indicate if the item is replacing an existing budget item or if the expenditure is an increase to budget expenditures.
 - 4.1.3.3. Identify if this is a one-time-only expense or an annual expense.
 - 4.1.3.4. Include an explanation or demonstrate why the expenditure is necessary.
 - 4.1.3.5. If the expenditure is an increase to the budget, an explanation of source funding to cover the cost must be identified.

4.1.3.6. The proposed expenditure must pass by a simple majority of the Board.

4.1.4. Any expenditure of this nature under \$1,000 must be approved by the Executive Director and one other signing officers of the Association and then brought to the Board at their next regular meeting for ratification. The Board must first authorize any expenditure of this nature over \$1,000.

5. Accounts Payable Procedure

5.1. Upon receipt of invoices and expense claims, the Manager of Finance and Operations will:

5.1.1. Check all invoices and expense claims to ensure they are accurate, complete and valid.

5.1.2. Categorize the contents of each invoice or expense claim, in preparation for computer input.

5.1.3. Prepare cheque (including accounting categories) (manually or electronically).

5.1.4. Stamp invoice or expense claim and record date, cheque number, and budget code.

5.1.5. Back-up computer entries on a daily basis.

5.1.6. Run a report of Purchase Transactions for this cheque run to confirm list of cheques sent out.

5.2. Executive Director* to provide first signature on completed cheques unless unavailable, after verifying invoice or expense claim to ensure it is accurate, complete and valid. Also provides first initial on verification stamp on invoice.

5.3. Manager of Finance and Operations to courier cheques, invoices and/or expense claims, and prepared envelopes to RFP Treasurer each week or the closest second signature in the Treasurers Absence.

5.4. Treasurer/signing authority to check all invoices and/or expense claims for accuracy, completeness, legitimacy and account categorization. (Manager of Finance and Operations is to be notified if account categorization entered in computer is incorrect).

5.5. Treasurer to provide second signature (in his/her absence, the President or President-Elect) as well as second initial on verification stamp on invoice, release cheques to payees and return original invoices and cheque stubs to RFP Office.

5.6. Manager of Finance and Operations is to file and store cheque stubs, original invoices and expense claims.

*Executive Director position has limited signing authority. See details under “Signing Authorities”.

6. R.F.P. Bank Accounts

6.1. All R.F.P. bank accounts shall be centralized in one location. The location shall be in the community where the R.F.P. head office is located. Other bank accounts that represent R.F.P. monies shall not be established and/or controlled by sub-committees of the Board; i.e. Conference Committee, Zone Committees, etc.

6.2. All R.F.P. receipts shall be immediately forwarded to the R.F.P. head office.

6.3. Bank deposits are to be prepared, deposited and verified by the R.F.P. Staff.

6.4. Manipulation of R.F.P. money between the chequing account, long term investments and GIC's shall be approved by the Board and coordinated and monitored by the Executive Director and the Treasurer. In the Treasurer's absence the President shall perform this duty or any two signing authorities.

7. R.F.P. Signing Authority

7.1. There shall be four signing officers established for the Association. The signing officers shall hold the following R.F.P. positions:

7.1.1. President

- 7.1.2. President-Elect
- 7.1.3. Treasurer
- 7.1.4. Executive Director
- 7.1.5. Or Alternate as required and approved by the board
- 7.2. The signing Officers shall be identified annually at the Board meeting immediately following the Annual General Meeting of the Association.
- 7.3. All approved expenditures are to be co-signed by two of the four R.F.P. signing Officers.
- 7.4. R.F.P. signing Officers are subject to the following limits:
 - 7.4.1. *President, Treasurer & President-Elect:*
 - 7.4.1.1. Restricted to money motions of the A.G.M. and Board;
 - 7.4.1.2. Authorized to sign payroll cheques for staff.
 - 7.4.1.3. Cannot sign cheques made out to themselves
 - 7.4.2. *Executive Director:*
 - 7.4.2.1. Restricted to money motions of the A.G.M. and the Board;
 - 7.4.2.2. Shall sign permanent or temporary office staff payroll cheques
 - 7.4.2.3. Cannot sign cheques made out to themselves

8. R.F.P. Payroll and Personnel

- 8.1. The Manager of Finance and Operations is to administer Revenue Canada payroll deductions, and ensure they are accurate, complete and valid. This includes the following:
 - 8.1.1. Ensure that Revenue Canada TD1 Forms are completed annually for each employee.
 - 8.1.2. Calculate employee deductions, based on individual gross salaries. This includes Income Tax, Canada Pension Plan, and Employment Insurance.
 - 8.1.3. Maintain monthly and annual payroll records for each employee.
 - 8.1.4. Provide each employee with a detailed summary of their individual gross salary (monthly), deductions, and net salary. This summary to be provided each time there is a change in gross salary or payroll deduction schedule, or at the request of the employee.
- 8.2. The Manager of Finance and Operations will transfer the summary totals to the Revenue Canada Payroll Deduction Report form, prepare cheque payable to "Receiver General", and insure payment is made monthly,
- 8.3. At the end of each calendar year, the Manager of Finance and Operations shall calculate and verify the following annual totals:
 - 8.3.1. *Employee:*
 - 8.3.1.1. Gross Salary
 - 8.3.1.2. Income Tax
 - 8.3.1.3. Canada Pension Plan
 - 8.3.1.4. Employment Insurance
 - 8.3.1.5. Insured Wages
 - 8.3.1.6. Net Salary

- 8.3.1.7. Taxable Benefits
- 8.3.1.8. RSP Contribution Amount

8.3.2. *Employer:*

- 8.3.2.1. Canada Pension Plan
- 8.3.2.2. Employment Insurance

8.4. Payments to Revenue Canada:

- 8.4.1. The Manager of Finance and Operations shall prepare Revenue Canada T4 and T4A Employee and Summary Forms, Completed T4 and T4A Summary Forms as well as copies of all T4's and T4A's are to be delivered to the Regional Revenue Canada taxation office, no later than the last day of February, for the previous calendar year.

8.5. Staff Benefits:

- 8.5.1. The Manager of Finance and Operations shall administer the Staff Benefit Plan as outlined in the Personnel Policy.

9. Education

9.1. Contracts:

- 9.1.1. Contracts between an Instructor and R. F. P. will be signed annually.
- 9.1.2. Honoraria for RFP instructors will be increased by the Cost of Living Adjustment approved for staff annually.
- 9.1.3. The Board must approve any changes.

10. Bank Reconciliation Procedure

- 10.1. Monthly statements are received by mail/online by the Manager of Finance and Operations, as soon as the Bank has prepared them or the 1st of each month.
- 10.2. The Manager of Finance and Operations shall enter Bank Interest earned, Bank Service Charges, and other necessary adjustments into the computer financial program.
- 10.3. The Manager of Finance and Operations shall reconcile the Bank Statement; and prepare the Bank Reconciliation Report
- 10.4. The Manager of Finance and Operations shall forward a copy of the Bank Reconciliation Report to the R.F.P. Treasurer, monthly. The Bank Reconciliation Report shall include the following information:
 - 10.4.1. Opening and closing balances;
 - 10.4.2. Complete list and totals for month;
 - 10.4.3. Complete list and total cheques written for month;
 - 10.4.4. Complete list and total of outstanding cheques;
 - 10.4.5. Total Bank Interest earned
 - 10.4.6. Total Bank Charges
- 10.5. The Executive Director is to review, approve and sign off on the Bank Reconciliation Report on a monthly basis.

- 10.6. The R.F.P. Treasurer is ultimately responsible for the accuracy of the bank reconciliation.
- 10.7. The Manager of Finance and Operations files the Bank Statements and Reconciliation Reports in the office filing system. Cleared cheques are to be organized in numerical order and filed.

11. Financial Reporting Procedure

11.1. Daily

- 11.1.1. At the end of each day the Receipts Journal, Revenue Receipts by Payment and Credit Card Batch Close reports are matched to all cheques and credit card payments received that day to ensure accuracy of each daily deposit.
- 11.1.2. Random sample testing will be done by the Executive Director at least monthly to ensure daily the balancing is occurring.

11.2. Monthly

- 11.2.1. The Manager of Finance and Operations will transfer computer driven monthly and year to date Financial Reports to the Treasurer and Executive Director that include the following:
 - 11.2.1.1. Income Statement including prior years information
 - 11.2.1.2. General Ledger of asset accounts (Chequing, GIC's and long term investments)
 - 11.2.1.3. Balance Sheet
 - 11.2.1.4. Bank Reconciliation
- 11.2.2. The R.F.P. Treasurer shall review the reports, notifying the Manager of Finance and Operations of any noticed errors or omissions.
- 11.2.3. The Manager of Finance and Operations shall file reports in the office filing system.
- 11.2.4. The Manager of Finance and Operations is the only person authorized to reverse entries, write off accounts or make adjustments to customer accounts. All reversals must be approved in writing by either the Treasurer or the Executive Director.
- 11.2.5. A/R & Deferred Revenue balance monthly to the accounting system and include that backup with the monthly Bank Rec.

11.3. Board Meetings

- 11.3.1. Prior to Board meetings, the Manager of Finance and Operations shall prepare and forward to the Treasurer a report showing the latest year-to-date (at previous month's end), receipts and disbursements category totals, an actual versus budget comparison for each category, and the bank balance to be sent out to the Board prior to the meeting.

11.4. Annual Reporting

- 11.4.1. The Associations fiscal year is January 1 to December 31.
- 11.4.2. The Manager of Finance & Operations with approval of Board and ratification of the Membership at the AGM will retain the services of a Registered Chartered Accountant for ongoing financial advice, financial audit, and financial report preparation (i.e. tax forms etc). Audited reports are prepared for:
 - 11.4.2.1. Government of Alberta Grant accountability and requirements
 - 11.4.2.2. Alberta Corporate Registry
 - 11.4.2.3. R.F.P. Financial Institutions and the
 - 11.4.2.4. R.F.P. Annual General Meeting

- 11.4.3. The Manager of Finance and Operations, at the request of the Auditor, shall supply the following records:
- 11.4.3.1. R.F.P. Annual General Meeting Minutes
 - 11.4.3.2. R.F.P. Board Meeting Minutes
 - 11.4.3.3. Bank Statements and cleared cheques
 - 11.4.3.4. Bank Reconciliation Reports
 - 11.4.3.5. Income Statement @ December 31st
 - 11.4.3.6. General Ledger @ December 31st
 - 11.4.3.7. Cheque Stubs
 - 11.4.3.8. Accounts Payable Invoices and Expense Claim Forms
 - 11.4.3.9. List and Total of outstanding cheques @ December 31st
 - 11.4.3.10. Any other information deemed necessary by the Auditor
- 11.4.4. Upon receipt of the Audited Financial Statement the Treasurer and the President will review the document with the Auditor as well as any associated recommendations.
- 11.4.5. The Treasurer will present the Audited Financial statement with the associated recommendations to the Board of Directors for their acceptance.
- 11.4.6. The R.F.P. Treasurer to complete the Treasurer's Report (including Audited Statement) and forward for inclusion in R.F.P. Annual Report.
- 11.4.7. Upon acceptance of the Auditors Report at the Annual General Meeting the Treasurer will ensure that all recommendations approved at the Annual General Meeting are addressed with in a timely manner. This may include changes or additions to this policy and procedures.
- 11.4.8. The Executive Director to forward Audited Statements to Alberta Sport, Recreation, Parks & Wildlife Foundation following acceptance by the membership at the Annual General Meeting.

12. R.F.P. BUDGET PREPARATION & MONITORING

- 12.1. The R.F.P. Manager of Finance & Operations is responsible for budget preparation and monitoring with assistance from the Executive Director, Treasurer, Education Rep and Conference Chair.
- 12.2. The R.F.P. Manager of Finance & Operations formulates the budget based on the following:
- 12.2.1. Historical Financial Information
 - 12.2.2. Submissions from Board members; i.e. President, Past President, Education Rep., Zone Reps, etc.
 - 12.2.3. Submissions from the Executive Director and the Treasurer.
 - 12.2.4. And other information deemed appropriate by the Board of Directors.
- 12.3. The R.F.P. Treasurer to present Budget Draft to the Board at the November Board Meeting for review and discussion
- 12.4. The R.F.P. Treasurer to present the revised budget for Board approval at the January meeting.
- 12.5. The R.F.P. Treasurer to submit final budget (including previous year's actuals) to the R.F.P. Office for inclusion in the R.F.P. Annual Report, by March 30th.
- 12.6. The R.F.P. Treasurer shall present the budget for approval at the Annual General Meeting of the budget year.
- 12.7. Upon approval, the Executive Director shall forward budget to Government of Alberta to complete Grant applications.

13. CONFERENCE COMMITTEE FINANCIAL PROCEDURES

- 13.1. The R.F.P. Conference Committee will appoint a local Conference Treasurer.
- 13.2. The Conference Treasurer will perform the following duties:
 - 13.2.1. Report directly to the Conference Chairperson;
 - 13.2.2. Conference budget preparation for Board's review by Oct. 31st prior to conference;
 - 13.2.3. Get firm pricing before authorizing purchase of any Conference materials/services;
 - 13.2.4. Original invoices to be forwarded to the R.F.P. Head Office for payment.
 - 13.2.5. With the Conference Chairperson, provide preliminary approval of all Conference disbursements prior to cheque preparation by the R.F.P. office, and approval by R.F.P. signing authorities.
 - 13.2.6. Monitor Conference receipts and disbursements versus approved budget.
 - 13.2.7. Ensure that all Conference related invoices and expenses are submitted to the R.F.P. office as soon as possible after receipt.
 - 13.2.8. Provide all Conference revenues collected by Conference Committee to the R.F.P. Office as soon as possible after receipt.
- 13.3. The Manager of Finance & Operations will prepare and submit Final Conference Financial Report to the Conference Chairperson, no later than August 30th. This report shall show budget and actual, revenues and expenses.
- 13.4. The Conference Chairperson shall perform the following duties related to Conference finance:
 - 13.4.1. Present Conference budget to R.F.P. Board for approval.
 - 13.4.2. Monitor and ensure that the duties of the Conference Treasurer are carried out.
 - 13.4.3. With the Conference Treasurer, provide preliminary approval by initial on invoice of all Conference disbursements prior to cheque preparation by the R.F.P. office, and approval by R.F.P. signing authorities.
 - 13.4.4. Present Conference Financial Report to R.F.P. Board, no later than The Fall Planning Session. This report shall be budget and actual, revenues and expenses.
- 13.5. The R.F.P. Manager of Finance and Operations will perform the following duties related to Conference finance:
 - 13.5.1. Receive and deposit all Conference Receipts.
 - 13.5.2. Ensure that Conference Chairperson and Conference Treasurer approve all invoices and expenses, prior to preparing cheques and signatures.
 - 13.5.3. Prepare final Financial Report.

14. Special Project Financial Procedures

- 14.1. The Chairperson of each project will perform the following duties related to finance:
 - 14.1.1. Provide preliminary approval of all special project disbursements prior to cheque preparation by the R.F.P. Office, and approval by the R.F.P. signing authorities.
 - 14.1.2. Ensure that Grant money received for special projects is expended within the prescribed time. Should this not be possible, a revised plan shall be submitted to the Board for approval.

- 14.1.3. Ensure that project stays within budget. If this is not possible, a revised financial plan shall be submitted to the Board for approval.
- 14.2. Special projects that are not associated with grants shall be brought to the Board for their approval. A motion accepting the revenue and expenditures shall be passed to revise the budget accordingly.

15. Capital Purchase Contracts and Tenders

15.1. Capital Purchases:

- 15.1.1. The Executive Director can approve purchases that are identified specifically in the approved budget.
- 15.1.2. Purchases that were not identified in the approved budget shall be presented to the Board of Directors for their approval. Prior to any request coming before the Board the administration shall provide three quotations, source of funding for the purchase and an explanation of how this purchase meets with the Associations goals and objectives.
- 15.1.3. Purchases less than \$2500 may be conducted without obtaining three quotations if the purchaser is aware of the price of the good or service and can be confident that the price is at fair market value.
- 15.1.4. The Association should seek three quotations for purchases greater than \$2500 where at least three suppliers are available for that service or product.
- 15.1.5. Purchases greater than \$6,000 should, at the discretion of the Board, be put to Tender or Proposal Call.
- 15.1.6. If negotiations with a supplier (s) may result in lower costs to the Association they may be conducted so long as they do not compromise supplier/purchaser relations.

15.2. Tenders and Proposal Calls:

- 15.2.1. Tenders/Proposal Calls shall be advertised for a period of not less than two weeks (14 calendar days) from the closing date.
- 15.2.2. All tender bids/proposal calls must be returned to the Associations office in a sealed envelope marked: "For the Tender (or Proposal Call) of (Identify project name)", and all bids will be kept in a safe place until the time of opening. A Board representative or a Board signing officer must be present during the opening of the tenders/proposals.
- 15.2.3. The Executive Director will record all tenders. The Executive Director will record the name of the company, amount of tender/proposal and the name of the project. Copies of the tender packages are not for public knowledge; however, the amounts of the bids and the names of the companies can be given to the public for information. All other information is confidential.
- 15.2.4. Upon approval of a tender, a contract will be signed and approved by both parties and will become a portion of the accounting records. If the tender amount and the scope of work are within budget and in accordance to our tender documents the Executive Director (or any board signing officer) may execute the contract.
- 15.2.5. The lowest bid may not necessarily be acceptable if the Board deems it in the best interest of the Association to not give the project to the lowest bidder.

15.3. Capital Expenditures:

- 15.3.1. Tangible assets exceeding \$1,000 per unit, which last beyond a year, will be classified as capital expenditures. This will ensure the establishment of an inventory list.

16. Donations

- 16.1. The general practice of the Association is not to provide donations to organizations and individuals. Consideration may be given on an individual case-by-case basis when there is evidence of considerable need and the donation is consistent with the Mission and Objectives of the Association.

17. NSF Policy

- 17.1. Maximum 2 NSF charges and then all payments must be made by certified cheque, money order or credit card.

18. Outstanding Invoices

- 18.1. All outstanding invoices must be paid and course materials received in the Office prior to:
- 18.1.1. Course Registrations
 - 18.1.2. Membership Renewal
 - 18.1.3. Conference Registration
 - 18.1.4. Payout of Expense Claims
 - 18.1.5. Or any other financial business with the Association.
- 18.2. A collection agency may be utilized to assist the Association in collection of outstanding invoices at the discretion of the Executive Director and Treasurer

19. End of Policy

Sandi Stewart

President



President (Signature)

November 12, 2014

Date

Appendix

1. Travel Rate

- 1.1. The current rate is \$.50/kilometer.

2. Honorarium for Instructors:

- 2.1. The Current Rate for instructing an RFP course is:
 - 2.1.1. Apprenticeship Program - Receive expenses plus \$20.75/hour.
 - 2.1.2. Instructor - Receive expenses plus \$41.25/hour.
- 2.2. The current rate for marking exams and completing compilation or participant evaluation summaries is \$20.75/hour to a maximum of fourteen hours.

3. NSF Fee

- 3.1. The current fee is \$25

Updated November 2009

Revised by R Phillips, Sep-2014

Appendix 2

LOST RECEIPT DECLARATION FORM

If a duplicate receipt cannot be obtained, for reasonable expenses, the claimant needs to submit the following signed form with their Expense Claim Form to the office.

PLEASE NOTE: This form is not meant to replace obtaining receipts!

RE: ORIGINAL RECEIPT

I, **XXXX** hereby declare that I have lost or accidentally destroyed the original receipt.
(your name)

I further declare that I have not and will not use this receipt (if found) to claim reimbursement from any other source, or to support any other Town claims in the future.

A detailed list of the goods/services purchased is as follows:

Vendor Name: **XXX**
(name of store, hotel, airline, restaurant, etc.)

Date of Purchase: **XXX**

Amount of Purchase: **XXX**

Description of goods/ services purchased:

XXX

XXX

Name of Claimant (Please Print)

Signature of Claimant

Signature of Approver

XXX

Name of Approving Manager and Title (Please Print)

Date

Date