

Ontario Council Unit Expense Guidelines June 2013

The following guidelines are based on statements from National Governance policies, Guiding Essentials, Standard Financial Reporting package, Ontario Council procedures and ACL manual.

OVERVIEW

Any funds collected in the name of Girl Guides of Canada–Guides du Canada are considered public funds and must be accounted for in a fiscally responsible manner. All monies must be safeguarded and all receipts and expenditures carefully recorded and documented on a timely basis.

All funds are to be used solely for the objects of GGC as contained in the Promise and Law, the Mission, Strategic Priorities and Goals.

National Policy on Donations

As per National Governance Policy on Fund Development 01-19-01, units, administrative communities, and provincial councils are prohibited from donating funds which have been collected for GGC purposes to other organizations or charities.

Units can make donations to Canadian World Friendship Fund (CWFF) as well as established National and provincial funds using centralized banking transfers. Ontario funds include membership fee subsidies, camperships and scholarships.

If a donation is made to an outside organization using the unit purchase card, the purchase card holder will be invoiced personally. If a manual expense is submitted for a donation to an outside organization, it will not be processed.

Ontario Guidelines for Provincial Level Expenditures

Financial Reimbursements:

Reimbursement for volunteer activity is limited only to actual expenses incurred by the individual submitting a request. This means that every expense must be validated with an appropriate receipt or the actual kms from a person's home to the activity attending. Any variation to this must be pre-approved with rationale for the exception provided. Failure to submit receipts, mileage or have pre-approval will result in non-payment of the expense request. In the situation where a receipt has been lost, reimbursement may be provided on a case-by-case basis.

Gifts

In lieu of gifts, Guiders can be recognized by nominating them for awards and these costs are covered by Ontario Council. Please see the website https://www.girlguides.ca/web/ON/Adult_Members/Awards_Recognition/Awards_for_Adults.aspx or contact your ACL for more information.

In some cases a small value gift may be more appropriate and non-monetary items may be presented as a thank you. A token gift is considered something appropriate to the task done and should not be in excess of \$20 per gift per person.

The following are not permitted:

- Gift cards that can be redeemed for product
- Pre-paid credit cards
- Cash
- Personal cheque that is then charged to the Guiding activity

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Mileage rate updated – Jan 2015

Telephone/Internet

GGC will cover telephone and internet expenses for additional services required for GGC business only (i.e. long distance charges). Full invoice is required. GGC will not reimburse costs for personal phone or internet services.

Mileage

Gas purchases are not reimbursable.

407 charges or other toll highways are not reimbursable.

Eligible mileage will be paid at 45 ¢ per km. A mileage log is to be submitted on your expense form showing: date of trip, purpose of trip, destination (to and from) and total km travelled.

Alcohol

LCBO purchases and alcoholic beverages are not reimbursable.

Ontario Guidelines for Unit Expenditures

Unit expenditures are expected to follow all National and Ontario guidelines. An itemized receipt is required for all purchase card and manual expenses. Failure to submit receipts may result in non-payment of the expense request or cancellation of the purchase card.

The Unit purchase card is to be used only for GGC purchases covered by the unit budget. An itemized receipt is required, not just the credit card transaction receipt.

In instances where an original receipt has not been issued or has been lost, a lost receipt form can be submitted for expenses as follows:

http://www.guidesontario.org/WEB/Documents/ON/Finance/_unit_banking_lostorincompletereceiptform.pdf

A) up to \$50:

- 1) the credit card statement or debit/credit slip together (if applicable) with
- 2) an explanatory note signed by the guider/parent and treasurer.

B) over \$50

- 1) & 2) same as above
- 3) verification of expenses by another Guider in Unit

Unit expenses will be reimbursed as long as the unit is in good financial standing and has sufficient funds in their account.

Ontario Council supports girl unit activities by covering the following costs:

- Adult membership fees
- Regular weekly meeting space
- Police Record Checks for adult members and non-member Unit Treasurers
- Girl membership fee subsidies
- First Aid training subsidy for Canadian Red Cross Emergency or Standard First Aid courses or recertification
- TEAM training including Safe Guide for adult members
- Unit banking service charges (excluding NSF and bank drafts)

Gifts

Ontario Council guidelines apply to both adult and girl members as well as non-members. See Ontario website for more information on awards available.

https://www.girlguides.ca/web/ON/Adult_Members/Awards_Recognition/Awards_for_Adults.aspx

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Cookie All Stars is the National incentive program for cookie sales. If the unit wants to have an additional incentive program then the Ontario guidelines for gifts must be followed. Alternatively, the girls can earn credits towards unit activities and events. No refund cheques will be issued and cash incentives are not permitted.

Mileage

Mileage for Guiders attending Community events or Guider/girl transportation to unit meetings is a personal expense. Personal mileage or gas purchases are not reimbursable. Mileage may be reimbursed if the cost is covered by the event or camp budget. A mileage log must be submitted.

Uniform

Uniform costs are a personal expense and generally not covered. Exceptions may be discussed with the ACL and require her approval.

Adult Training

Additional registration costs for Guiders to participate in trainings related to their Unit Guider role may be reimbursed by the unit with the pre-approval of other Guiders in the unit. The receipt must be submitted with the signature of one Guider or Treasurer from the unit other than the person to be reimbursed.

Equipment

Equipment is defined as permanent items that have been purchased with GGC funds and belong to the unit. Each unit is responsible for maintaining an inventory of their equipment including where it is stored and this information should be shared with all Guiders in the unit. Equipment remains the property of the unit when a Guider leaves.

Equipment purchases over \$300 require pre-approval in advance by other Guiders in the unit. The receipt must be submitted with the signature of one Guider or Treasurer from the unit other than the person to be reimbursed.

Member support

Ontario Council has subsidy programs available to support families with the cost of girl membership fee subsidies, unit camps and summer camp. From time to time a family may request additional support from the unit. These situations should be handled on a case-by-case basis. Cash payments are not permitted. Depending on the unit budget and financial resources, additional support may be provided with the pre-approval of other Guiders in the unit. A Guider may not approve financial assistance for a family member.

Family Care

Family care is a personal responsibility and expense. Only girls and adults registered in the unit and showing on the unit roster should attend unit meetings on a regular basis.

Non-member PRC

Ontario Council pays the cost of the PRC for all adult members and non-member unit Treasurers. For all other non-members working with a unit, the cost of non-member PRC is a personal expense. PRC costs for non-members may be reimbursed if the cost is covered by the event or camp budget. The receipt must be submitted with the signature of one Guider or Treasurer from the unit other than the person to be reimbursed.