



Rhythmic Gymnastics Manitoba Inc.

# **POLICY AND PROCEDURE MANUAL**

**2025 EDITION**

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## **SECTION 9: FINANCE**

### **GENERAL**

An effective financial management system is a key element to the successful operation of any organization. A financial management system provides a foundation for stability and accountability. The Executive Director and the Board of Directors of RGM are responsible for effective financial management.

There are four key components to a financial management system:

Budgeting

Financial Controls

Record Keeping

Reporting

3. All funds received by RGM will be placed into a general fund and will be used for all necessary and permitted purposes for the operation of the Organization, as determined by the Organization's Board.

4. All money received by the Organization will be deposited, in the name of the Organization, with a reputable financial institution.

5. Accounts payable will be paid within the terms of the supplier invoice. Where no terms are specified, accounts will be paid within thirty (30) days.

### **FINANCIAL MANAGEMENT SYSTEMS**

Budgeting

RGM budget is an annual financial plan that provides details regarding the revenue and expenses that RGM expects during a fiscal year. There are eight steps in the budgeting process:

List all RGM recurring and one time activities expected to occur during the upcoming year;

Estimate all expenses for these activities;

Estimate all income for these activities;

Compare revenue and expenses and adjust as required to balance to zero;

Approve budget at Board of Directors level;

Monitor, and when necessary, revise budget throughout the fiscal year.

RGM Board of Directors will approve the budget annually.

Any expenditure exceeding \$3000 not approved within the annual budget will be approved by the Executive prior to any such expenditure. Without the Executive's approval, the expenditure will not be paid by the Organization unless determined otherwise by the Executive.

## Financial Controls

### General

All cheques, drafts or order for the payment of money and all notes, acceptances and bills of exchange will be signed by any two of the following: President, VP Finance or Executive Director.

Expenses will only be paid out for written invoices, signed expense claim forms accompanied by a Cheque Requisition Form, or as otherwise approved by the Executive Director.

At minimum quarterly, VP Finance shall review and approve the bank reconciliation, sign and file with financial records.

Setting up of accounts, closing accounts, change of signatures and approval of any transfers require two authorized signatures and should be noted in the minutes.

Floats (office and Events) must be verified on event by event bases.

All cheques payable to any signing authority will not be signed by that signing authority.

Requests for purchases must be approved by the VP Finance (or designate)

All expenses will be supported with receipts and must be detailed to budget items, projects, or functions by the VP Finance (or designate).

Generally, advances will only be provided via a cheque with an attached claim form. If there is a need for a cash advance, a request must be made to the VP Finance for approval of the advance.

Cash handling policy (at RGM Events):

Where at all possible, there should always be two individuals assigned to work at areas that handle cash (ticket sales, cafeteria, door collection, fundraising events)

All cash collected at RGM event such as competitions is to be counted in the presence of two individuals. Cash counts should be recorded on paper and signed off by a third person witnessing the counts.

All cash being held overnight by an individual should be kept in a locked cash box and returned to RGM office as soon as possible for deposit to the bank account.

Any cash withdrawn from the cash box for unexpected purchases must be recorded on a Petty Cash voucher and submitted in the total cash counts at the end of the event.

No bills larger than \$50 will be accepted as payment for any RGM events.

Cheques will only be accepted from current RGM members as payment for any type of purchase.

### Record Keeping

The Executive Director is responsible for financial record keeping on an accrual accounting basis. This will include:

Documenting the running balance of all petty cash and associated bank accounts including cash received, cash bank withdrawals, cash purchases, and cheque purchases.

Ensuring that all revenue is recognized when cash is received.

Ensuring that all expenditures are recognized when cash is paid.

Printing a full history of these records at the end of the fiscal year to allow for the carrying forward of current balances, in cash and bank accounts, for the next fiscal year.

#### Reporting

The audited financial statements for RGM, prepared by RGM appointed auditor, will be presented and approved at the Annual General Meeting of the members.

The organization will file a T2 Corporation Income Tax Return each fiscal year.

- c) Quarterly financial statements will be reported to the Board of Directors.

#### Fiscal Year

The fiscal year for RGM is April 1 to March 31.

#### Expense Claims

Reimbursement for the following items is available for individuals approved to conduct RGM business. Contact RGM Office for specific reimbursement payment schedules:

Mileage (Personal Vehicle)

Meals\*

Airfare (Economy fare only. To be booked through RGM whenever possible)

Accommodation

\*Where meals, food, etc. are provided, per diems will be adjusted appropriately.

#### Honoraria

##### Learning Facilitators/Course Conductor

NCCP Technical Course Learning Facilitators are paid according to the Fee scale outlined by Coaching Manitoba.

Judging Certification Course Conductors are paid according to the Fee scale outlined by Rhythmic Gymnastics Manitoba.

Other Course Conductors fees must be covered by participants' registration fee.

##### Clinic and Video Demonstrators

When an individual is asked to demonstrate rhythmic technique at clinics or for a video she/he will be paid flat fee honoraria. If this cannot be covered by the Registration Fee the clinician requesting the demonstrator will be responsible to pay the honoraria.

##### Judges Honoraria at Competitions

##### Scorers Honoraria at Competitions

##### Personal Claims

#### Phone Calls

Calls made during the day (i.e.) to National Office, other provinces, must pertain to RGM business and should be made from the Provincial Office.

Calls made after Provincial Office hours to other Rhythmic Gymnastics personnel or foreign countries must have the Executive Director approval and will only be reimbursed if accompanied by photo copy of personal phone bill.

#### Parking

When a volunteer is asked to attend a function on behalf of RGM reimbursement for parking will be allowed.

#### Travel Expenses

When a volunteer is requested to attend a particular Rhythmic function or serve on a particular working committee – mileage of .40 cents can be claimed for the distance in excess of the city perimeter.

#### Meals

When a volunteer is requested to attend a particular Rhythmic function or serve on a particular working committee he/ she will be entitled for meal allowance of \$7.00 for breakfast, \$10.00 for lunch and \$20.00 for dinner.

#### Goods and Services Tax

RGM meets the criteria regarding exceeding the 40% Government Funding stipulation, therefore it is not registered for GST purposes.

RGM pays 100% GST on all invoices as required, but is entitled to a 50% rebate on GST paid.

RGM will review the association's eligibility for the GST rebate on an annual basis.

#### f) Vehicle Rental

For car rentals, it is the responsibility of the renter to ensure that adequate Collision, Comprehensive and Third Party Liability Insurance properly covers the vehicle. Whether insurance is purchased through the rental agency, MPI, or by way of credit card, the renter must ensure that the type of vehicle rented and/or its intent use does not conflict with the rental company or credit card provided insurance guidelines.

g) The Organization will not provide reimbursement for parking tickets, speeding tickets or fines for any other violations.

h) A Representative attending an event where meals are not provided may request a per-diem allowance before attending the event. Per-diem rates do not require receipts. Individuals will not be reimbursed where meals are provided as part of an event or where meals are included in the accommodation rate.

#### Electronic Banking

Internet banking has become a very common banking practice that provides several distinct advantages, the Association will ensure internal controls related to online

banking are in place to ensure all internet banking transactions are consistent and comply with the Associations financial procedures (such as the type of allowable uses for online banking transaction, number of signers). No one person should handle all of the transaction; the proper segregation of duties at all times must be followed. Authorized users need to consider the safe, secure and confidential storage of information and data, including the storage of PIN's and security tokens where applicable. Proper retention of all supporting materials and print outs transactions receipts must be maintained.

An Incoming Electronic Funds Transfer Customer Payment Information Form must accompany all electronic payments made to Rhythmic Gymnastics Manitoba.

## 12. Credit Card

A. With the approval of the Board, the Organization may acquire credit cards for the use of staff members who are required to make purchases on a regular basis for travel, accommodation, and other expenses related to their duties on behalf of the Organization. The Board will determine who receives credit cards and what the credit card limits will be.

B. Credit card holders will be responsible for all charges made on credit cards issued in their name.

C. Credit cards must only be used for authorized payments that include:

- a) Payment of actual and reasonable expenses incurred on authorized Organization business, including travel and accommodation, where it is not feasible for these costs to have been paid in advance of the expense being incurred or for the costs to be invoiced to the Organization
- b) Purchase of goods or budgeted items

D. Under no circumstances are cash advances to be drawn on Organization credit cards.

2. In addition, the following individuals have credit card responsibilities:

a) Cardholders must:

- i. not allow another person to use the card
- ii. protect the pin number of the card
- iii. only purchase within the credit limit of the card
- iv. notify the credit card company if the card is lost or stolen
- v. keep the card with them at all times, or in a secure location
- vi. forward to the Organization's Treasurer, on a monthly basis, all receipts for expenses charged to the card in the previous month
- vii. surrender the credit card upon the cardholder ceasing to perform the role for which the card was issued

b) The Organization's Treasurer must:

- i. ensure that each credit card issued to an individual is paid in full on a monthly basis
- ii. review and reconcile each credit card statement on a monthly basis
- iii. bring to the attention of the Board any credit card expense which does not appear to be authorized under this policy

- iv. recover from the cardholder any funds owing for unauthorized expenses

### 13. Signing Authority

- a) In the absence of any resolution to the contrary passed by the Board, the deeds, contracts, securities, bonds and other document(s) requiring the signature of two signing officers. The Board may authorize other persons to sign on behalf of the Organization.
- b) Copies of all deeds, contracts, securities, bonds and other document(s) requiring the signature of the Organization will be made available for review by the Board if requested.

### 14. Replacement Cheques

Lost or missing cheques will not be re-issued until after the next applicable month end reconciliation has taken place.

### 15. Equity/Operating Reserve

The target for the minimum operating reserve fund or minimum equity level is 6 months of the Association's average operating costs. The calculation of average monthly operating costs includes all ongoing committed expenses, for example salaries & benefits, rent, storage, office admin costs like phones, internet, and set programming costs. The amount of the equity / operating reserve will be reviewed annually after the fiscal budget is approved.

## **DELINQUENT ACCOUNTS**

### Policy

Overdue accounts will bear interest at the rate of 1.5% per month after 30 days from the date of the invoice.

Accounts not paid in full will result in suspension of membership in accordance with the process set forth below which forms part of this policy.

Any person, once membership has been suspended, shall not participate in any activity of RGM or in the activities of any club or organization that is part of RGM.

### Process:

The executive director shall send to the delinquent member, no sooner than 2 months following the date of the unpaid invoice, correspondence informing the member that suspension as a result of the unpaid account will occur one month from the date of the letter in the event the default is not remedied.

One month following the date of the correspondence, membership will be suspended and the executive director will send correspondence to the delinquent member and to the club or organization in which they participated advising that the member has been suspended.

Upon payment of the outstanding account including accumulated interest, the membership of the delinquent member shall be immediately reinstated.