



CAMBRIDGE MINOR BASEBALL ASSOCIATION EXPENSE POLICY

(Approved at the BOD Meeting December 10th, 2009)

Table of Contents

POLICY DEFINITION	2
PURPOSE	3
RESPONSIBILITIES.....	3
PROCEDURES	3
Section 1.01 Receipts.....	3
Section 1.02 Documentation	4
Section 1.03 Accuracy of Expense Reports Submitted.....	4
Section 1.04 Appeal of Refused Submission	4
Section 1.05 Cheque Delivery	4
Section 1.06 Cheque Request Form Policy (Actual Form on Page 8)	4
TRAVEL ADVANCES	4
TEAM COSTS	5
ICBA/OBA MEETINGS	6
MEAL GUIDELINES.....	6
TRANSPORTATION AND LODGING.....	6
MANAGERS, COACHES AND UMPIRE DEVELOPMENT SUPPORT	7
PURCHASING POLICY	7
REGISTRATION INCOME, DISCOUNTS AND REFUNDS.....	8

POLICY DEFINITION

It is the policy of the Association to reimburse its executive/volunteers or to pay directly through the use of Association cheques, all bonafide business travel, business meals and lodging, business entertainment and other related business expenses that have been **approved in advance** by the Treasurer and/or the President.

The expenses must be incurred by the executive/volunteer in connection with the performance of their assigned functions, be proper business expenses directly related to the active conduct of Association business and be handled in accordance with this policy.

It is recognized executives and volunteers are in attendance for their interest in the activity or for an assigned duty to be performed. If the attendance is an assigned activity they should be reimbursed for out of pocket expenses. Examples of activities include ICBA/OBA meetings, tournament convening, etc.

PURPOSE

This policy provides the Association with the guidelines, procedures, and responsibilities for reimbursement for Association executives/volunteers for all ordinary, reasonable, and necessary travel and other business expenses incurred while performing Association business. For purposes of this policy “ordinary” means usual and customary; directly connects with a specific business purpose, which is clearly explained and authorized. Moreover, this policy is designed in total compliance with the current Income Tax Act.

RESPONSIBILITIES

The executive/volunteer is responsible for completing the Expense Report, supplying the necessary expense documentation and explanation, and forwarding this report to the treasurer. The expense report should be submitted to the VP of the division or treasurer within 45 days of the incurred expense. The Treasurer is responsible for the audit, final approval, and payment. The President, Treasurer, Vice-President, or Secretary will be the second level signature.

All Association cheques require two signatures. Expense reports submitted after 45 days will not be paid.

All executive/volunteer travel must be approved in advance by the President.

President travel expenses must be approved in advance by the Vice-President or Treasurer.

Original or copies of monthly travel & living expense reports approved by the Treasurer will be made available for review by the board the following month.

PROCEDURES

Section 1.01 Receipts

Original receipts for expenditures are required under normal circumstances for all items. For those items for which no receipts were available such explanation should be documented on the expense report.

Section 1.02 [Documentation](#)

Documentation requirements are satisfied only if the receipts and explanations indicate the following for each expenditure:

- 1) How much--the exact amount of each separate expenditure.
- 2) When--the date on which the expenditure was incurred.
- 3) Where--the place (establishment or location) and nature of the activity (lunch, etc.).
- 4) Why--the business purpose or the business benefit derived or expected to be derived from the expenditure.
- 5) Who--the business relationship of the parties involved in the particular expenditure.

All bonafide, reimbursable expenses are to be entered on the expense report with the documentation attached and processed for approval through the appropriate channels.

Section 1.03 [Accuracy of Expense Reports Submitted](#)

The Treasurer is responsible to ensure all claims have proper receipts attached and the expense items comply with approved budgets, and CMBA's policy is respected. Claims are to be amended in areas where they exceed guidelines, authorized time periods or not-approved items.

Section 1.04 [Appeal of Refused Submission](#)

The claimant, in the event of a refused submission, has the right of appeal to the Board of Directors at the next scheduled BOD meeting. Such appeals are reviewed in regard to circumstances resulting in the delayed submission. Appeal request should be made in writing to the league secretary. If the claimant cannot make the next BOD meeting they may make a written request to the Secretary for an extension to a later meeting within the same fiscal year.

Section 1.05 [Cheque Delivery](#)

Once the expense has been submitted (as outlined above) and received by the Treasurer, the Association will issue the cheque within 4 weeks of the received date.

Section 1.06 [Cheque Request Form Policy \(Actual Form on Page 8\)](#)

The cheque request form must be used when requesting the Association to issue payment for an item/event in advance (ie: OBA championship tournament, umpire fees) or to make a payment to which no invoice will be received (i.e.: Registration refund). The same approval process and cheque delivery time applies. Registration refunds may be approved by the president without a form completion but will use the cheque delivery process. No refunds are to be made through PayPal or other electronic payment system.

An expense report should only be used to receive a reimbursement of an expense that has already occurred.

TRAVEL ADVANCES

This policy also provides for the issuance of travel advances to executives who are going out of town for an extended period of time on Association Business. Travel advances are to be submitted on the Cheque Request Form. In addition to the payee, amount, and date, the originator must indicate on this request form that this

request is for a travel advance. Purpose of the trip must be indicated along with the destination and dates of departure and return. In addition, a breakdown of the advance must be provided, such as a list of anticipated expenses totalling the amount of the advance being requested. Such requests must be signed by the originator and approved by the President. With the exception, all president requests are to be approved by a VP and or Treasurer.

Advances are made on special request only to the President for approval and consultation with the treasurer. This advance must then be properly recorded on the expense report when submitted.

TEAM COSTS

- A. The Cambridge Minor Baseball Association has a policy that coaches must submit their plan for the season to the VP of their division within 7 days of when the final team is chosen. This plan will include all tournaments; including OBA sanctioned tournaments, elimination tournaments. Coaches may build in development training costs and other items into the budget as long as there is full acknowledgement and approval of the parents and the VP of their division. A non-parent (grandparents, step-fathers, common-law spouses or associated family members do not qualify) head coach may submit a personal out of pocket cost budget up to \$500 to cover off hotel, meal and travel costs for the season. The coverage of such costs will follow the same guidelines as in this policy for executive and volunteer members. The team will be issued a carding fee for each player that will include all costs to play on that team. It is CMBA policy that travel teams are pay to play and will not be subsidized through the general funds. All players must submit cheques for the carding fee within 14 days after being chosen to play on the team. Any player who does not pay or the cheques are NSF will be removed from the playing roster.
- B. All team revenues and costs will flow through Cambridge Minor Baseball's accounting ledger. Teams may not open a bank account under any circumstance unless approved by the President and Treasurer. Exceptions are the Junior CUBS and the Cooperstown team (minor Peewee T1); these teams will have separate accounts for deposit purposes only. The signing authorities on these accounts will be the team manager or head coach and a CMBA Executive member.
- C. The Cambridge Minor Baseball Association may pay up to \$500 dollars for Rep clubs at the Rookie-Ball, Mosquito, Peewee, Bantam, Midget and Junior levels in order to enter provincially sanctioned tournaments, eliminations or provincial championships. Coaches or managers will submit the tournament application and the costs must be submitted to the VP of the division or Treasurer with the attached cheque request form. A list of tournament applications and the costs must be submitted to the VP of their division or Treasurer by the April meeting or within 7 days of the final roster for the team is chosen. All tournament costs will be part of the player-carding fee. Provincial championship tournament applications are submitted once the team qualifies. If coaches or managers pay out of pocket for the tournament Proof must be submitted for any tournament fees paid for by personal cheque. Any submissions made following the September meeting will not be accepted.
- D. Payments requests (for article section C above) must be made to the CMBA for approval in advance. Such approval shall be determined by the executive based on the existing financial position of the CMBA as outlined by the Treasurer.
- E. This policy also provides for the issuance of tournament fee advances to teams who are entering an approved Baseball Ontario tournament.
- F. Tournament fee advances may be considered a loan (based on the Association's current financial position as stated above) to the team and must be paid back to the Association through player carding fees.
- G. This request should be submitted on the Cheque Request Form. It should clearly list the tournament, the entry fee and dates as well as an anticipated date for re-payment back to the Association.
- H. Tournament fee advances are made on special request only to the VP of the division or President for approval with consultation with the treasurer.
- I. Cambridge Minor Baseball Association teams may undergo fundraising under the guidelines of the CMBA Fundraising Policy.
- J. Rep teams are defined as travel teams (CUBS), select teams (Bulldogs) and House league teams going to Intact or House league tournaments.

ICBA/OBA MEETINGS

An executive member who has been requested by the President to attend an ICBA/OBA board meeting(s), annual meetings, and/or a special meeting, your room if applicable (double occupancy), breakfast and lunch will be reimbursed as well as km reimbursement of \$0.22 per kilometre. Any room charges are your personal responsibility.

MEAL GUIDELINES

Meal expenses are authorized only under the following conditions:

- 1) All meals when the travel involves an overnight absence from the executive/volunteer/employee principal area of activity.
- 2) Luncheon meal if the executive/volunteer/employee/ is with an outsider whose presence has a legitimate, provable business connected purpose and is properly authorized in advance.
- 3) Executive members who are representing the Association at various league activities (if approved in Advance).

Guidelines for meal expenditures (as directed by our receipt policy) are as follows:

Breakfast (including tip)	\$6.00
Lunch (including tip)	9.00
Dinner (including tip)	<u>15.00</u>
Daily Total:	\$30.00

- ❖ The guidelines are meant to be “guidelines” only. The actual expenses will vary somewhat depending upon the particular situation and location. Meal expenses in excess of these guidelines however, will be carefully scrutinized. No costs for alcoholic beverages will be reimbursed. In any case, the meal expenditures must meet the criteria of being ordinary, reasonable, and necessary.

TRANSPORTATION AND LODGING

Business use of personal cars for executives may be authorized and will be reimbursed (if approved in advance) in accordance with the existing mileage rates plus parking fees and tolls. In addition, mileage for any local travels (i.e. ICBA/OBA meetings, tournament convening etc.) is reimbursed at \$0.22 cents per kilometre.

There will be no reimbursement for rental cars or taxis.

There will be no reimbursement for coaches and players travel to league games, practices and tournaments unless authorized by the VP of the division and approved in the team budget. .

MANAGERS, COACHES AND UMPIRE DEVELOPMENT SUPPORT

- 1) Anyone coaching a team within CMBA who attends a level 1 or level 2 coaching clinic **may** have the clinic fee paid for by CMBA. Approval should be obtained in advance. Reimbursement will be determined by the executive based on the existing financial position of the CMBA as outlined by the Treasurer. If approved, payment will be made upon submission of proof of successful completion.
- 2) Coaches may apply to CMBA for reimbursement of higher-level certification. The VP of the division will evaluate this on a case-by-case basis.
- 3) CMBA will encourage and support all umpires to complete level 1, 2 and 3 umpire certification. Level 4 and above certification will be approved by the Umpire in Chief and the President.
- 4) Managers of the Cambridge Minor Baseball Association (Rep and House-League) teams must submit expenses, with receipts by the September meeting to recover any costs of long distance telephone calls, mailings, faxes and couriers. The maximum amount payable will not exceed \$50.00 dollars. Payments may be restricted based on the current financial position of the CMBA as outlined by the Treasurer. This is an exception to our 45-day rule. Expenses must be submitted on an expense report.
- 5) No Coach or Manager has the approval to purchase equipment on behalf of the Association. Additional equipment requests should be made in writing to the VP of the division and then submitted to the Equipment Manager and Treasurer for approval on a cheque request form.

PURCHASING POLICY

- A. Wherever and whenever feasible and financially practical, purchases made by the Cambridge Minor Baseball Association are to be conducted under the following priorities
 1. Sponsors of the Cambridge Minor Baseball Association,
 2. Local merchants,
 3. Outside suppliers
- B. All purchases must receive prior approval of the Executive at an Executive Meeting and made by the Equipment Manager. The Cambridge Minor Baseball Association will not cover any purchases made outside the system.
- C. Any costs, which are incurred yearly by the Cambridge Minor Baseball Association, do not require the approval of the Executive.
- D. All bills that do not fall into "C" need approval for payment.
- E. ALL teams and committees, who fundraise under the CMBA fundraising policy in any manner or spend any money, MUST submit, in writing, a financial statement detailing all income and expenses to the CMBA treasurer prior to the September 30th of the playing year.
- F. ALL teams must have a zero balance at the end of the playing season. Monies cannot be carried over to the following season. Monies left over at the end of the season will not be refunded to players, unless a tournament has been cancelled and the tournament fee was refunded and could not be rebooked. All monies remaining at the end of a season will default to the CMBA general account.
- G. It shall be the policy of the Cambridge Minor Baseball Association that at the end of the fiscal year a minimum operating amount of \$10,000.00 shall be available for the purposes of purchasing equipment, etc. prior to registration fees being received.
- H. The Cambridge Minor Baseball Association will approve the budget for the following year no later than the December BOD meeting.
- I. Registration amounts for each series for the following year shall be determined in conjunction with the Budget process no later than the December BOD meeting.

INCOME

For each mall registration session there will be a cash box count sheet to be filled out by two Board members. This sheet will include a detailed count to be done prior to the beginning of each registration session and to be completed after each session. All players registering by cheque will have the players name and date of birth printed on the back of the cheque by a CMBA member. This will allow easier tracking of NSF cheques. A fee of \$40 will be charged on top of all NSF cheques to cover administrative charges and bank fees. This amount is charged on each NSF cheque and is cumulative (i.e. a subsequent cheque to cover an original amount is NSF, as a result the next invoice will include the original amount as well as two NSF fees).

DISCOUNTS

Discounts will be offered to families with 3 or more children.

Families with 3 children will receive 50% off of the amount of the least expensive registration (this discount cannot be applied to other League fees including, but not limited to, Select and Travel carding fees). In the event that the least expensive registration fee is BlastBall the entire fee for the child is waived.

Families with four or more children will receive 50% off the second least expensive registration (this discount cannot be applied to other League fees including, but not limited to, Select and Travel carding fees). All subsequent children pay no registration fee. Please note that the discounts are applied to the least expensive players first.

REFUNDS

Refund requests received in writing on or before May 1 of the current season will be honoured with the exception of BlastBall, for which no refunds will be issued. CMBA will retain a fee of \$40 in administrative charges for each refund request.



CHEQUE REQUEST FORM

Request Date: _____

Reason for cheque (circle one):

Refund

Payment

Expense

Other

Made payable to: _____

Amount: \$ _____

Mail to (please include full mailing address): _____

Signature: _____

Approved by: _____

Title: _____

Account to be charged: _____

Special Instructions: _____
