

**SECTION:** Finances  
**TOPIC:** Donations - Charitable Receipts  
**Effective Date:** September 2015  
**Revised Date:**

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**M5005**

### **TAX RECEIPTS**

Before official donation receipts can be issued, documentation supporting the nature and amount of the donation must be forwarded to the Special Olympics NWT office. Such documentation should include:

1. Name, and address (mailing or email) of donor
2. Date of donation
3. Amount of donation
4. Restrictions on use of donated funds, if any
5. Campaign name/type of gift

### **ONLINE DONATIONS**

All online donations must be processed through the Special Olympics online payment system. Tax receipts will be issued by Special Olympics NWT through the automated system.

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The above was approved by Special Olympics NWT Management

Executive Director: \_\_\_\_\_

Date: October 5, 2015

**SECTION:** Finances  
**TOPIC:** Honorariums  
**Effective Date:** September 2015  
**Revised Date:**

**M5010**

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Honorariums may be paid to staff or volunteers for:

- 1) Special services above and beyond the usual responsibilities or outside the normal terms of reference for the position.
- 2) Persons recruited to perform a special session or project for the Chapter.
- 3) Course instructors of SOC-NCCP, first aid and officials training.

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The above was approved by Special Olympics NWT Management

Executive Director: \_\_\_\_\_

Date: October 5, 2015

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### **PURCHASING ITEMS**

1. Staff members who wish to make a purchase must get approval from their supervisor prior to making the purchase.
2. Program managers and head coaches need to get prior approval from the Executive Director or Sport Program Coordinator for any program expenditures.
3. Volunteers travelling for Special Olympics Games, competitions, events or meetings will be advised in advance by the Executive Director or Sport Program Coordinator what expenses are acceptable.

### **OUT OF POCKET EXPENSES**

To be reimbursed, receipts must be submitted with a note indicating what program/event the purchase was for. Where there are more than two receipts, an expense report must also be filed out and forwarded to the Executive Director, Special Olympics NWT.

Expense claims must:

- Include the name, address and telephone number or email of the person being reimbursed; and
- Have receipts attached for all expenses except vehicle mileage where use of a personal vehicle was pre-authorized.

Special Olympics NWT reserves the right to refuse reimbursement of expenses, or to reimburse only a portion of expenses, when a claim is considered excessive given the circumstances surrounding the claim. The claimant will be given the opportunity to provide rationale prior to a decision regarding payment. The final decision may be challenged through the appeals policy.

The following expenses will not be reimbursed:

- If a free or prepaid alternative is available (for example, if a conference registration includes lunch, the claimant will not be reimbursed for lunch eaten elsewhere);
- Alcoholic beverages;
- Snacks, when in addition to meals, or in circumstances where Special Olympics NWT is not obligated to pay for meals;

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The above was approved by Special Olympics NWT Management

Executive Director: \_\_\_\_\_

Date: October 5, 2015


**SECTION:** Finances  
**TOPIC:** Purchasing & Expense Reimbursement  
**Effective Date:** September 2015  
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**M5020**

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- Volunteer travel to and from regular practices and local Special Olympics NWT meetings, competitions and events; and
  - Staff travel to and from their home to the SONWT office.

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The above was approved by Special Olympics NWT Management

Executive Director:  \_\_\_\_\_

Date: October 5, 2015