



Unit Treasurer's Handbook
Quebec Council

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1.0 Introduction

1.1 General

Thank you for accepting the position of Unit Treasurer. Yours is an important role in supporting and assisting the Unit Guider responsible for the unit. The use of all funds collected by units, whether from weekly dues, sale of cookies, camp and activity fees or special fundraising activities, is subject to public scrutiny and must be managed with extra care. GGC Quebec has zero tolerance for misrepresentation or mismanagement of funds.

The purpose of this handbook is to provide you with some general guidelines as to what is expected of you as well as the tools you will need to carry out your responsibilities. The policies and procedures in this handbook are subject to change and are current as of January 1, 2014. Please ask your District Treasurer to keep you informed of any changes that may occur over time. If you have questions or need help, contact your District Treasurer.

1.2 TEAM Training

Financial training is available as part of GGC TEAM training, but can only be provided if there is sufficient interest. Speak to your District Treasurer (or the Treasurer Support Specialist) if you are interested.



2.0 What does the Unit Treasurer Do Anyway??

All funds collected by units, whether from weekly dues, cookie sales or camp and activity fees are subject to public scrutiny and must be managed with extra care. Your responsibility as a unit treasurer is to monitor, record and report on the use of funds in the unit.

To do to this you will:

- Deposit all cash and cheques received in full and as soon as possible after receipt. Be prepared to issue receipts for cash, if requested.
- Write cheques and pay bills for the unit, making sure that all expenditures are supported by complete and detailed documents or receipts. Do not pay for any expenses out of cash that you receive. Cash must be deposited first and a cheque written for the expense.
- Ensure that all cheque signers review the supporting documentation before signing a cheque.
- Ensure that at least two adult volunteers, including one adult GGC member sign all cheques. Only those individuals who have previously been approved by a motion of district council may sign cheques.
- When appropriate, collect and forward GST and QST to Provincial office and apply for rebates. The forms for this require that original receipts and invoices be submitted with the forms, so make copies of all receipts and invoices for your records.
- Maintain accurate and reliable financial information on a timely basis, using the electronic spreadsheets provided by GGC Quebec (copies available at www.guidesquebec.ca).
- Prepare a bank reconciliation on a regular basis.
- Report regularly to the Unit Guiders so that they are aware of how the money is being used.
- With Unit Guiders, keep track of who owes money and make sure it is paid to the unit.
- At the end of the calendar year, assist the Unit Guiders to prepare the annual budget for the unit.
- At the beginning of the Guiding year help the Unit Guiders, in consultation with the girls in the Unit, to check that the budget is still consistent with the girls' goals for the upcoming season.



- At the end of the year, prepare the unit's Annual Financial Report and make sure it is forwarded to the reviewer appointed by the parent council by the specified date.

This sounds complicated, but it really isn't nearly as bad as it sounds. The most important thing to remember is to keep your records up to date; it should only take a few minutes a month.



3.0 Basics of Good Money Management for Units

Managing the money for a unit is no different than managing your own household accounts except that, because GGC is a registered charity, subject to public scrutiny, extra care must be taken to ensure that all revenues can be readily traced and all expenditures are supported by adequate documentation. You must make sure that you leave a paper trail so that all transactions can be checked.

3.1 Bank Accounts

All funds must be deposited in a bank account in the name of "Girl Guides of Canada – Guides du Canada - *Name of the Unit*". Funds must never be deposited in a personal account, even on a "temporary" basis.

3.2 Signing Officers

Unit bank accounts must have at least four signing officers - two from the unit plus two from the parent council. Signing officers must be authorized annually by a motion of the district council, and be recorded in the minutes. All signing officers and treasurers must have a current police records check on file. Every cheque must be signed by two or more signing officers. The requirement for two signatures on a cheque is a common requirement in the not-for-profit sector. The intent is to have two independent people review the supporting documentation, agree that the cheque should be written, and ensure that the amount of the cheque is the correct amount. Signing officers on a bank account must not be related, either by family or business connections. From the cheque signers' points of view, having another person review and sign off on the transaction is an added protection for both signers. As a volunteer, you want to minimize your exposure to liability as well as take every possible opportunity to show that money management is being carried out in the most prudent manner. Ensuring that each cheque carries two signatures is one way to reinforce this.

Blank cheques are never to be signed. The only exception which may be made is a cheque where the payee is known (and is not one of the signing officers) but the amount is not. This might be the case where payment must be made to a third party for a unit activity but the amount cannot be determined in advance (for example because it depends on the number of participants).

Guiders should not sign cheques that are payable to themselves but use the other signing officers to sign.

3.3 Reporting Financial Activities

All amounts received by the unit and all amounts spent by the unit must be recorded in the financial record keeping forms. All supporting documents (for example, deposit slips, invoices or receipts, cancelled cheques or bank statements) should be kept together and should be organized to make it easy for a reviewer to match transactions with their supporting documents. Check with your District Treasurer to find out if she has set out a standard method of organizing the supporting documents.



3.4 Annual Budget

A budget is your best estimate of how much the unit will collect and spend during the next year. Preparing a budget will help the unit and the Unit Guiders avoid over or under spending and will help in planning for special events. It can also be a useful tool in setting goals for cookie selling and making choices among various activities when resources aren't sufficient to pay for everything the unit may want to do. Activities and budgets should be done with the girls (as is age appropriate) and primarily focus on what the girls want to do with the proceeds of their cookie sales as well as basic unit administration. The starting point for preparing a budget is last year's financial results. The GGC Quebec Financial Package, available at www.guidesquebec.ca has a budget model and helpful advice for preparing a budget.



4.0 Tracking the Unit's Revenues and Expenses

4.1 The Spreadsheet

Quebec Council has approved a standard electronic (Excel) spreadsheet for recording unit financial results, including detailed instructions (in Word). The GGC Quebec Financial Package is the only electronic spreadsheet that may be used for tracking unit financial results. The spreadsheet can be accessed directly from www.guidesquebec.ca. The package includes all the tools you will need as well as full instructions for recording different types of transactions.

The electronic spreadsheet is the most efficient way to keep unit accounts, since the spreadsheet will automatically generate mid-year and year-end reporting information..

4.2 Managing Cookie Money

For most units, cookie sales will be the largest source of funds and the single largest expenditure. Consequently tracking cookie money is crucial. Make sure that your deposits are made promptly and that you make note of which girls have returned payment for the cookies each week. Keeping track of cookie distributions and cookies money returned can be pretty hectic at the height of a campaign, so you may find it useful to enlist a parent to assist in this process. Remember that any parent handling money, including a non-member volunteer, must have a current police records check. GGC Quebec has prepared some forms to help you, copies of which are posted at www.guidesquebec.ca.

In general, the unit must pay for its cookies about six weeks after the cookies are delivered, so making sure that girls bring their money in promptly is essential.



5.0 Other Matters

5.1 GST/QST

GST and QST are charged on participant fees for:

- all overnight camps/events
- day events for girls when the majority of participants are over 14 years old.

Disabled or underprivileged individuals are exempt.

The Net Tax Method is used to report taxes collected and remitted to the province of Quebec. Income Tax Credits may be claimed, allowing us to deduct 100% of taxes paid on costs for these events before remitting the difference. Taxes charged on these camps and events must be forwarded to the province of Quebec within one month of the camp or event.

This means that in the case of overnight camps and events and day events when the majority of participants are over 14 years old, when a fee and taxes are charged to the participant, GGC may claim 100% of the federal Goods and Services Tax (GST) and Quebec Sales Tax (QST) paid on rental and items purchased towards the camp or event from third parties (i.e. not on goods or services purchased from GGC). Use the "Tax Remittance Form for Camps/Events" found in the GGC Que Financial Package which can be found at www.guidesquebec.ca, and send it to the district treasurer, with original receipts (keep copies for your records) and a cheque attached if necessary, as soon as possible after the camp or event. Your District Treasurer will forward all forms from the district to Quebec Council. This must be done in a timely manner, as the cheques must be sent to the province of Quebec within one month of the camp or event.

As a registered charity, GGC may also claim a Public Service Body Rebate of 50% on GST and QST on operating expenses and items purchased from third parties (i.e. not on goods or services purchased from GGC). This will include a camp or event for which no participant fee or taxes are charged, as well as day events when the majority of participants are under 14 years old. Depending how active a unit is, claiming the GST/QST rebate can be very worthwhile. Claims may cover periods of up to 4 years. In order to make a claim, the district should complete the "Tax Rebate Claim Form" included with the GGC Que Financial Package which can be found at www.guidesquebec.ca, and send it to the Provincial Office, with original receipts attached (keep copies for your records), with mid-year and year-end reports in June and January. Once the rebate claim has been processed by the tax officers, Quebec Provincial Office will remit to each district the rebate due to it, and the District Treasurer will forward to Units their portion of the rebate. This process may take up to six months.

5.2 Post-dated cheques

In general, post-dated cheques should not be issued, however they may be used to guarantee payment for camps or independent trips. A unit should not accept post-dated cheques for cookies.

5.3 Donations and tax receipts

GGC is a registered charity for Canadian tax purposes but receipts for tax purposes may only be issued by the Provincial Office. GGC Quebec will issue receipts for donations of \$10 or



more. Parents or members who wish to make a donation should contact Guide House directly. A donation made through the provincial office may be directed to a particular unit or project.

5.4 Outstanding receivables

As treasurer of your unit, you, together with your commissioner, are responsible for the collection of all funds due to GGC. This can sometimes be a difficult task but there are five essential elements to successful collections.

1. Deposit all funds collected promptly

Depositing funds promptly reduces the likelihood of NSF cheques and the need to follow up to request replacement cheques.

2. Proper documentation of amounts owing

The best method of documenting an amount that is owing is simply to obtain the signature of the person receiving the goods or services. An example of this is a cookie sign-out form to be signed by parents.

3. Establish a payment deadline

The payment deadline should be clearly established and communicated to the debtor. In the case of a unit, the easiest way to communicate this is by including a note in the unit's regular newsletter to parents.

4. Prompt collection action.

If payment is overdue, follow up quickly. Often it is just an oversight and it is always easier to collect if you call immediately instead of waiting until the end of the year.

5. Proper follow up when you encounter difficulty with collections

If funds owing are not received by the payment deadline, you should

- Call the debtor, remind them that the payment is due and request immediate payment. Make a note of the date of your call and results of the discussion.
- If the funds are not received within the next few days, call the debtor again and leave the same message. Make a note of the date of your call and results of the discussion.
- If you still do not receive payment, contact your commissioner, who will follow up by letter to the debtor and take any further action deemed appropriate.
- Make notes of all conversations involved in the collection process – signed and dated. This will be of assistance should the matter not be resolved at a local level.

5.5 Fundraising

The principal fundraising activity of GGC Quebec is the sale of Girl Guide cookies. Every unit is strongly encouraged to focus their fundraising efforts on increasing cookie sales, since this brings the greatest return to the organization as a whole. In special cases, other fundraising



activities may be allowed. Such activities must be consistent with the values of GGC and permission must be requested in advance. For information on GGC fundraising standards and to access the "Application for Fund Raising" form (the FR1), go to www.girlguides.ca. Remember that there is a fundraising blackout for about a month during each cookie campaign to allow girls and parents to focus all their energy on cookie sales.

5.6 Contracts

When it is necessary to enter into a contract for professional or commercial services (for example rental of meeting space or of equipment, renting buses, hiring professional guides or instructors, agreements with local merchants for the use of space/facilities for fund raising activities), the contract or agreement must be approved by the Provincial Commissioner or her designate. No individual may sign such a contract or agreement on behalf of GGC.

5.7 Financial Assistance

GGC Quebec has procedures to provide financial assistance to members (whether adult or girl) in need. Applications for assistance are available at www.guidesquebec.ca. While applications will normally be dealt with directly at the Provincial level, as a unit treasurer, you should be aware of the procedures in case girls or their parents have questions.



6.0 Mid-Year and Year-end Reporting Requirements for Unit Treasurers

The mid-year report is due at the end of June, and the financial year-end for all GGC levels is December 31st. This means that, early in June and January, you need to

- gather up all of the unit's financial records and supporting documents for the half or full year,
- complete the Annual Financial Report (the same form is used for the Mid-Year Report) for your unit,
- deliver the Annual Financial Report and all the supporting documents to the independent Financial Reviewer so she can complete the review of the unit's financial records,
- provide a copy of the Annual Financial Report and the completed Financial Review Checklist to the District Commissioner.

6.1 The Annual Financial Report

The Annual Financial Report will be generated automatically by the electronic spreadsheet. Make sure to complete all information in Sections I, II and III.

6.2 The Annual Financial Review

The treasurer of your parent council will provide you with a Financial Review Checklist. She will have completed the information on Page 1, as well as the instructions on Page 4 indicating to whom the unit records should be returned. Give the Checklist, along with your Annual Report and all supporting documents to the designated Financial Reviewer.

The supporting documents to be provided include:

- All bank statements or bank books, deposit slips and cheque register
- Cheque requisition/expense claim forms with copies of all receipts, stapled behind and cross-referenced by cheque number to payments made.

To make it easier for the financial reviewer to do her job, the financial records should be organised as follows:

- Financial Review Checklist
- Annual Financial Report
- Financial Record Keeping Form with all supporting documents
- Outstanding Receivables – details of all steps taken to recover amounts due
- Event / Camp Financial Statements (if any)
- Annual Budget (for the year under review)



The reviewer will complete the checklist with her comments or suggestions and return it to the District Commissioner, who will make note of any comments, sign off and return it to you.

For more information on the year-end financial review procedures see Section 8.0 or speak to your District Treasurer or Treasurer Support Specialist.

6.3 Year-end Financial Information to be Submitted

Each unit is required to submit certain information at year-end that serves as a permanent record of the unit's activities during the year. The package includes both financial and non-financial records (such as the unit activity report). The financial information to be submitted to the Provincial office is a copy of the Annual Financial Report and of the signed Financial Review Checklist.

6.4 When does it have to be submitted?

The year-end report must be submitted to Provincial Office by February 28 following the year-end. This generally means that unit reporting to the parent council needs to be wrapped up by mid-January to allow time for review before submitting the forms to the office.

6.5 Record retention

Financial records for your unit must be kept for a minimum of seven years. This includes the documents (receipts, invoices, cheque register, deposit slips or copies thereof if you have used the originals to apply for a tax rebate) supporting the spreadsheet entries.

6.6 Mid-year review

An informal mid-year review of the unit's financial records should be done in mid-June by your District Treasurer. This will make it easier to start up in the fall. If someone new is going to take over as Unit Treasurer in September, then a full review of the records, similar to that at year-end, must be done.



7.0 FAQ's for Unit Treasurers

How do I classify and expense that fits into two categories?

You must use your judgement about which column to use and there is room for interpretation. Try re-reading the information about what goes in each column (See "Columns on the Main Form" in the Financial Forms section of the provincial website at www.guidesquebec.ca).

How do I deal with NSF cheques and stale-dated cheques?

Any NSF (not sufficient funds) cheque goes in the same column as the original cheque was deposited in but in brackets to indicate a negative amount. This balances the books as if that cheque was never deposited. When you get a replacement cheque from the parent, just put it in again in the appropriate column. If you are charged by the bank for the NSF cheque, the fee goes under Service Charges on the Expenses side. The writer of the NSF cheque (in this case the parent) should be held responsible for the service charge if there is one. When they pay it, the amount should go in the same column (Expenses: Service Charges), but in brackets. If your bank is nice enough to waive the fee, it would be entered the same way.

Stale-dated cheques are handled in a similar way. They are entered on the spreadsheet in the same column as the original cheque, but in brackets. In some cases you may wish to re-issue the cheque, if the original got lost or destroyed. Either ask the bank to stop payment on that first cheque, or wait until the cheque is stale-dated before re-issuing it. Simply enter the new cheque in the usual way (note that it is a replacement for cheque number xx), again in the same column as the original cheque.

What is a bank reconciliation?

A bank reconciliation is one of several ways to check that neither you nor the bank have made any mistakes in record keeping. You should do a bank reconciliation every time you get your bank statement, after cross checking each item on the statement with your spreadsheet. Don't forget to double check the amounts as well as the fact that a transaction happened.

On the bank reconciliation form, put in the date of the bank statement (as at...) and the final balance on the statement below it. Put the current date on the (as at...) line at the bottom. Fill in any items (deposits and/or cheques) which do not show on the bank statement but which are already on your spreadsheet (the ones you did not check off). Add the deposits to the statement balance, subtract the cheques, and put the answer in the bottom right hand box. This should match your last running balance on your spreadsheet. If the reconciliation doesn't balance, you or the bank has made a mistake somewhere since your last bank reconciliation.

How do I record small donations of cash to the unit?

If someone says "keep the change" as you are selling cookies, the amount gets entered in the Donations column. If a girl brings in \$62 for a case of cookies, \$60 would go in the Cookie column, and \$2 in the Donations column. Small amounts are not eligible for a tax receipt. If someone requests a tax receipt, the donation must go through Quebec Council (it may be directed to a specific unit or for a specific cause). GGC will issue a receipt for donations of \$10 or more.

How do I keep track of the money I pay out?

Everything you pay for must be paid for by cheque. Do not pay for anything with cash! Use a cheque register to keep track of the cheques you write. One cheque may be used to pay for



several things (like cookies and CWFF), but you must make notes to that effect. The cheque register is the place to do this. Fill it in at the same time as you write the cheque. Be as detailed as possible, as this will help you fill in the spreadsheet.

The cheque register can take several forms: there is one on the electronic spreadsheet (fill it in on the computer or print it out and keep it with your cheques to fill in by hand), most cheques come with a book specifically for that purpose, or you can use carbon copy or duplicate cheques (make sure you fill in the memo line). The amount of each cheque should then be entered on your spreadsheet under Expenses, with the total allocated in the appropriate column(s) for the types of expenses paid.

Do I need to make a financial report for a camp or other event?

It is a good idea to do a financial report for each camp or event you do since camps and other events are supposed to break even. Doing financial reports will also help you to plan for the next camp or event better, as you will learn approximately how much to allow for food and so on. The associated columns on the spreadsheet are really not detailed enough on their own. Your report should show all sources of income and all expenses, and the final balance. If you didn't collect enough money to pay for all expenses, where did the difference come from? The electronic spreadsheet has a form, the "Camp/Event Financial Sheet," which will help you to budget for your camp (and figure out how much to charge the participants including taxes) as well as show the final figures for each special event or camp during the year.

What do I do if I have no receipt for an expense?

Use the Cheque Requisition form on the electronic financial package, indicating clearly that there is no receipt. Amounts should be clearly identified, and fairly small. For example: "June 4, Fairmont Bagels, 3 dozen bagels for camp, total \$21". A copy of a credit card bill can serve as a receipt, and some places will issue a duplicate receipt, if you ask nicely. Note that you will not be able to claim a tax rebate without original receipts, so always try to get one.

How do I record cookies that the unit gives away or uses itself?

Sometimes your unit may decide to give away some cookies for public relations purposes or use some cookies at camp or a snack time. Doing so reduces your total profit from cookie sales (since the unit will forego the profit on the boxes used) and so you need to make a note in your financial record to explain the discrepancy. Use the "Explanatory Notes" form in the electronic spreadsheet, or write a short note in your file setting out the number of cases used and the purpose. This will help the Financial Reviewer understand what happened. When you write the cheque to pay for your cookies, divide the total amount between the cost of cookies purchased for sale (write that amount in the "cookies" expense column) and the cost of cookies used for PR or used by the unit at camp (write those amounts in "public relations" or "camp" expenses column). For example if out of a case of cookies you gave 2 boxes away for Public Relations, the entry relating to this case of cookies would be Revenue-Fall cookies \$50 (\$5 per box for 10 boxes). The entry for Expenses requires some calculating: each case of cookies costs the Unit \$48.45, $\div 12$ boxes per case = \$4.04 per box. So Expense - Public Relations will be \$ 8.08 (\$4.04 per box for 2 boxes) and then Expense- Fall cookies is the difference, so $\$48.45 - \$8.08 = \$40.37$.

How do I keep track of cash I receive?



Things can get pretty hectic when girls are bringing in cookie money, weekly dues and possibly fees for special activities. How do you keep track of it all?? The best way, though it takes a little more time, is to write down what each amount is for, at the time you receive it. Use the "Parent Receipt" to give parents and Guiders a copy of money paid/received, then use the "Tracking Sheet" available in the "Other Financial Forms," which you can tailor to suit your needs. When you make your bank deposit, make sure to note on the deposit slip (or on sheet attached) the details of what is in the deposit – i.e. don't just write "Cash - \$25" in the description. Instead say "Cash (cookies) \$ 12, Cash (weekly dues) \$13".

May I buy things for the unit from the cookie money or weekly dues received in cash?

No. All money must be deposited in the bank in entirety; all expenses should be paid (or reimbursed) by cheque.

What do I do when the girls don't bring in their cookie money?

The most important thing to do is to follow up quickly with the girl's parents. Call them and let them know that the cookie money is due (ideally, they should have been advised in advance of the due date for cookie money) and ask them to send in their money immediately. If the money doesn't arrive as agreed, call again and remind that the amount is overdue. If payment still isn't made, speak to your commissioner. You should keep detailed notes on your discussions with the parents, including the date(s) you called, and what was said.

Collecting cookie money is always easier if you follow up immediately when amounts are overdue – don't wait till the end of the year. Often it is just an oversight. Make sure that parents know, in advance, when the cookie money due dates are and use the "Cookie sign-out" sheets to ensure that there is no dispute over the amount owing. Of course, you need to be sure you have correctly accounted for all cookie money brought in during the campaign.

May I keep a petty cash account for incidental expenses?

No. A petty cash fund is not to be established. Petty cash is difficult to keep track of and is rarely done correctly.

Incidental expenses will generally be paid by a Guider out of her own personal funds or with a credit card. A reimbursement cheque should be made directly to the Guider immediately upon submission of receipts.



8.0 Managing the year-end review process

Guiding money is public money, and must be kept track of very carefully. Independent reviews are essential to make sure that there is no misappropriation of funds. In addition, since some areas are open to interpretation, it is helpful to have another pair of eyes reviewing what has been recorded, since we all make mistakes occasionally.

The district minutes should show a motion designating the financial reviewer. The reviewer cannot be a signing officer on the books, or within the unit for the unit books and the reviewer must not be related through family or business to any signing officers.

You may be asked to participate in the review of the books of other units in your district, so the following section is intended to give you an idea of how to proceed. Your District Treasurer will provide you with more detailed instructions.

Make sure you have all of the following before you start:

- Annual Financial Report
- Spreadsheet(s) (with Explanatory Notes if applicable)
- Bank Statements or Bankbook
- Bank Reconciliation(s) (at least one, but they should be done for every statement)
- Cheque Register
- Receipts
- Invoices
- Deposit Slips or Book
- Budget
- Financial Review Checklist
- Calculator, ruler, pens of different colours

Read through the Financial Review Checklist so that you will know what you are looking for as you review the books. As you go through the following steps, fill in the Recordkeeping Recommendations on page 4 if you find things which don't make sense or should have been done differently. If something really doesn't make sense, you can contact the treasurer or the Contact Guider for the unit to clarify.

Step I: The Spreadsheet:

- Go through the bank statements, checking off each transaction, making sure the amounts match. On the electronic spreadsheet, look at the "In Book" column. The total at the bottom of the "In Book" column should match the last balance on the last bank statement.
- Go through the cheque register, making sure that supporting invoices and receipts are present. Make sure items are recorded in the correct columns on the spreadsheet. Make sure the amounts total correctly for each cheque written.
- Go through the deposit slips or book, making sure that the amounts correspond to those in the spreadsheet and are entered in the correct columns



- Read the Explanatory Notes if there are any. Make sure they make sense and you understand them, particularly any notes with respect to cookies acquired from or sold to other units/districts or used by the unit for its own purposes.
- Make sure the columns add up properly. On the last page of the spreadsheet, the sum of the column totals under Expenses (reading across the bottom), should equal the figure at the bottom of the Total Expenses column and the Bank Cheques column. Similarly, the sum of the column totals Revenues should equal the amount at the bottom of the Total Revenues column and the Bank Deposits column.

Step 2: Bank Reconciliation

- Check that all outstanding amounts (deposits and cheques) are recorded.
- Make sure the reconciled balance matches the Balance End of Period in Part I (box A) and Part III of the Annual Financial Report.

Step 3: Annual Financial Report:

Page 1:

- Check that the information concerning signing officers, contact Guider and Financial Recordkeeper has been filled in.
- Make sure that Part I, has been fully completed. In particular, there should be notes and explanations if the unit has:
 - Outstanding savings for a special outing or event in the next financial year
 - Received a grant (permission from Quebec Council should be noted)
 - Outstanding debt, usually something like cookie money owing to district
 - Multiple bank accounts (i.e., a camp account)
- The number of girls and guiders in the unit should be filled in, as this gives some understanding of the sums of money involved, for example under Weekly Dues.

Page 2:

- The number of cases of GGC Cookies sold (Revenues) and ordered (Expenses) should be recorded. Check to see that the unit sold and collected money for all the cookies ordered, and paid for all the cases sold. If there are differences, check for explanatory notes to explain, or ask the treasurer to reconcile the differences.
- Details of "Other" Revenues and Expenses should be filled in.
- Check the sum of all Revenues and Expenses. These totals, in Boxes A and B of Part II, should match the Total Revenues and Total Expenses on the spreadsheet.
- In Part III, the Balance Beginning of Period should match the starting Balance Forward on the spreadsheet, and the Balance End of Period should match the reconciled balance, which should also match the Reconciled Balance in Box A of Part I.
- Contact information in Part III should be filled in and signed.



Step 4: GST / QST Review

- Go through Camp / Event Financial Sheets. Check that a surplus was set aside to use at the next camp or event, or there were sufficient funds to cover a deficit.
- Make sure any GST and QST collected have been forwarded with correctly filled out forms.

Step 5: Budget Review

- Compare the budget to the Annual Financial Report. How well did the unit do in estimating its revenues and expenses for the year?

Step 6: Financial Review Checklist:

Page 1:

- This page should be filled out by the treasurer of the parent council. Check that the list of cheques down the right hand side, showing money received from the unit for cookies and CWFF, matches the amounts recorded in the Cheque Register.
- Fundraising is limited to selling GGC Cookies unless special permission is given for other activities. The District Treasurer will have noted any approved activities. If it appears that the unit did fundraising without permission, make a note on page 4.

Pages 2 and 3:

- These questions are designed to highlight problems with the financial record keeping practices used. Please answer them to the best of your ability, and make comments where necessary. If a question does not apply or can't be answered by you, make a note to this effect.

Page 4:

- Complete and sign the "Report of the Volunteer Financial Reviewer" .Add any "Recordkeeping Recommendations" you feel you need to and return the forms and the supporting documents to the person indicated.



9.0 Forms

With few exceptions, the forms you will need are available online at www.guidesquebec.ca and should be downloaded directly from the site. This way you will always be certain of having the most current version. The most important ones are those included in the GGC Quebec electronic spreadsheet and associated documents. These include:

GGC Quebec Financial Package

- Annual Financial Report
- Main Form 1, 2, 3 (Financial Record Keeping Form or the working spreadsheet)
- GST/QST Calculator
- Explanatory Notes (more description about items on the Main Form)
- Bank Reconciliation (explains differences between the latest bank statement and your current books)
- Parent Receipt
- Deposit Slip
- Cheque Requisition Form (summary of receipts for each cheque written)
- Cheque Register
- Budget and Report (compares actual results to the budget for the current year and has room for next year's budget)
- Camp/Event Financial Sheet
- Tax Remittance Form for Camp/Event
- Tax Rebate Claim Form for Operating Costs

Other Financial Forms

- Tracking Sheet (phone calls, money brought in, whatever you want to track)
- Inventory Checklist
- Financial Review Checklist (for the financial reviewer)

Sample cookie management forms (accessible on the website)

- Cookie Receipt (for parents to acknowledge receipt of cookies and amount due to unit)
- Cookie Money Tracking
- Cookie Tracking
- Cookie Inventory (for unit and year end reporting)