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## **Finance**

Guiding money is public money: we are accountable for every penny that we collect and spend and our financial records should be made available at any time to any Member who requests to see them. Creating a “paper trail” for all Guiding financial transactions ensures accountability and makes follow-up easier.

## **Commissioner’s role**

See *Guiding Essentials*, 8.1

The commissioner is responsible for the finances of her council and also for the councils, properties and Units within her jurisdiction. Be sure that you are familiar with the financial procedures as outlined in Section 8 of *Guiding Essentials*, the national standards that guide and influence our organization. You should also be familiar with *BC Standards* as established by BC Council and the financial procedures of your area and district councils. Resources such as the *So Now You’re a District Commissioner* booklet and the commissioner page at <https://memberzone.girlguides.ca/Commissioner/default.aspx> provide additional valuable information.

## **Treasurer’s role**

See *Guiding Essentials*, 8.1

As of September 1, 2004, non-members may serve as treasurers once they produce a clear PRC and possess a level of financial management appropriate to the position.

## **Accounting records**

See *Guiding Essentials*, 8.1

All Unit, district, area, provincial and national councils and properties conduct business on a calendar year (January 1 to December 31).

Units are expected to use the *Standard Financial Reporting Package* produced by Girl Guides of Canada.

For districts, areas, and properties, the Provincial Finance Committee recommends that some type of computerized accounting package (such as Simply Accounting) or spreadsheet (such as Excel) be used. **The Simply Accounting program has been made available for all areas. It is strongly recommended that each area install this program.** (Please note these software licenses remain the property of Girl Guides and must be retained within the areas they have been assigned to or returned to the provincial office.)

## **Audits/reviews**

See *Guiding Essentials*, 8.1

All councils and Units must have an annual review conducted on their financial activities and present an annual financial statement to the appropriate council. All properties must present an annual financial statement to parent and/or area councils. This review should take place as soon as possible in the new year, preferably by March 31.

The person doing the financial review for a Unit or district can be anyone who is familiar with keeping financial records and the

Guiding organization. The treasurer of the parent council often performs this task. The person who reviews the financial records **cannot** be a signing officer on the bank account of the Unit, council or property.

The reviewer for areas and properties should have a strong accounting background, preferably be a designated accountant, and have an understanding of the Guiding organization.

If a financial review/audit uncovers problems, the commissioner must report the problem(s) to the commissioner of the parent council immediately.

All financial records are to be retained at the Unit, district or area for seven years.

## **Bank accounts**

See *Guiding Essentials*, 8.1

Each Unit, district, property or area should have only one bank account.

It often pays to “shop around” for the best place to do your banking. Hours of operation, convenience for the person responsible and service fees and charges should be considered when choosing a financial institution.

Accounts **must** be named “Girl Guides of Canada, [name of the Unit or council or property]” so that they can be easily found.

When a Unit, district or property closes, the bank account must be closed and the funds deposited to the account of the parent council. When Units, districts or areas amalgamate, the funds must be deposited to the account designated to remain open, if applicable, and all other accounts are to be closed. The financial institution should provide documentation at the time the account is closed.

The parent council must review all closed accounts. Proof of account closure is to be provided to the reviewer.

A Bank Account Identification Form is to be completed annually for each bank account that is or should be in the name of Girl Guides of Canada. Whenever there is a change of signing officers, a new Bank Account Identification Form must be completed and forwarded to the Financial Manager at the provincial office.

## **Signing officers**

See *Guiding Essentials*, 8.1

It is strongly recommended that the commissioner of the parent council be one of the signing officers on each account. When choosing the signing officers for an account, try to find people who can “connect” to sign cheques and bank records. Relatives must not be signing officers on the same account.

To get cheques co-signed, it may be helpful to have three or four signing officers. There **must** be two signatures on each cheque. **Blank cheques must never be signed.**

## **Budgets**

A budget is a projection of expected income and expenses. All councils and properties should prepare and work within an annual budget approved by the council. Units should be strongly encouraged to prepare annual budgets. The categories listed on the *Financial Record Keeping Form* provide a good outline for a budget. Depending on the level of Guiding and the activity of the group, categories can be added or deleted. The *Standard Financial Package* (available through e-commerce) contains a sample budget and suggestions for preparing a budget.

## **Financial procedures**

Many districts and areas have their own financial procedures outlining what assistance Members can expect to receive from the council including uniform allowance, mileage, camp or event assistance, child care, Unit meeting place rent subsidy and Guider training.

Procedures need to be reviewed regularly (preferably annually) to ensure that the procedures continue to reflect the needs, resources and direction of the council.

## **Fundraising**

Fundraising activities must adhere to both the national and provincial guidelines. Therefore, prior to any fundraising, read the *National Fundraising Guidelines* (see *BC Standards*, Appendix 1, Administration section and Guiding Essentials Section 8) or contact your parent commissioner if you are unsure about any proposal.

*BC Standards* states that BC Council strongly believes that there should be value (i.e., product or service) given for value (i.e., money) received. Approval from area council is required for fundraisers not providing value for money received.

Members should be encouraged to use Girl Guide–recognized methods to raise funds, such as weekly dues, membership fees and the sale of Girl Guide cookies.

- Approval must be granted by the appropriate council before the fundraising event occurs. Commissioners must ensure that all appropriate approvals (e.g., licenses) have been obtained.
- A Unit or council raising funds for a trip or project must use those funds for the stated plan. If the trip or project is cancelled for any reason, the money raised must remain within Guiding, but may be spent on an alternate plan, with the approval of the council.
- If a Girl Guide council donates funds for a Girl Guide project which is subsequently cancelled, the monies donated by each council must (by agreement between the donor and receiving council) be either:
  - a. kept at the project council level and used for another approved Girl Guide project

-OR-

  - b. returned to the donor council. If the monies were originally donated from general operating, they may be returned to same. However, if monies were fundraised,

they must be used for a Girl Guide project(s).

**Approval from BC Council and area is required for:**

- applications for grants: provincial, city, municipal, corporate, foundations
- donations requested from multi-branch corporations
- area-wide, large-scale fundraising activities
- using Girl Guides of Canada for commercial advertising or product endorsement (this is distinct from national corporate sponsorships)

**Approval from parent council (district or area) is required for fundraising such as:**

- bake, bazaar, tea, craft or white elephant sales
- bottle, paper or rag drives
- gift wrapping, coat checks
- catering and service food (health and safety standards must be adhered to)
- delivering phone books or flyers
- babysitting, child care, entertaining (health and safety standards must be adhered to)
- talent, fashion and puppet shows
- fun fairs, a-thons
- car washes
- envelope stuffing
- product sales, e.g., chicken, Regal, Tupperware (i.e., not in direct conflict with Girl Guide merchandise and not door to door)
- auctions, swap meets, garage sales
- payment for work performed

**Not acceptable fundraisers:**

- casinos, lotteries, bingos, raffles, 50/50 draws
- tagging
- pool tickets
- door-to-door sales other than Girl Guide cookies
- multi-level marketing/pyramid sales
- professional fundraisers
- initiating or undertaking the selling or serving of alcohol as a part of a Guiding fundraising if girls are present

**Donations may be requested within the scope of the fundraising guidelines and the above procedure** (i.e., permission from the appropriate council is necessary. See also *Guiding Essentials*, 8.2 ):

- donations from local businesses
- donations from service clubs
- employee grants, etc

## **Cookies**

Cookies are the major fundraiser for Girl Guides in BC, not to mention a very visible part of our public relations.

At cookie time, large amounts of money are being handled by many people. Accurate records and follow-up are crucial to

keeping this a successful and profitable fundraiser. Wherever possible cookies should be signed for when taken for sale and a receipt given for the returned funds.

Set realistic deadlines for the return of cookie money. Remember to allow time to deposit all money into the bank and then forward the correct amount to the next level of Guiding by the deadline that level has set. If cookie money is not received by the due date, follow the procedure under "Overdue money," 4-11–4-12. If the money is owed to a Unit, the commissioner may need to assist or support the Unit Guider to collect overdue money and/or unsold cookies.

For further guidelines and assistance, please contact the Provincial Cookie Adviser at [cookies@bc-girlguides.org](mailto:cookies@bc-girlguides.org).

## **Merchandising**

All Girl Guide merchandise is available through the National Merchandising e-commerce outlet.

## ***National Bylaws***

*National Bylaws* covers financial issues including "Borrowing and Indebtedness", "Investments", "Real Property" and "Disposal of Properties and Funds". Copies are available on the national website, or from the national or provincial offices.

## **Donations and income tax receipts**

In British Columbia, only BC Council holds an official Canada Revenue Agency (CRA) tax number and can give a charitable donation receipt for income tax purposes. These receipts are available to individuals, corporations, and non-registered charitable organizations (as a registered charity GGC BC cannot issue receipts to other registered charities). To obtain a charitable donation receipt one of the following procedures must be followed:

### **Donation of cash or donation of Guider's expenses**

Donations to Guiding are gratefully accepted, and every effort is made to ensure that the process is handled smoothly and efficiently. To do this, the following points should be considered by all Guiding groups:

Donors' cheques should be sent directly to the provincial office for processing. The cheques should be made payable to Girl Guides of Canada without specifying the Unit, district or area. The full name and address of the donor is needed for the income tax receipt. If donors wish to direct the money to a particular Unit, district, area, program, or fund, they should attach a note indicating where they would like their funds distributed.

If a Unit, district, or area receives a cash donation or a cheque donation payable to themselves instead of to Girl Guides of Canada, a replacement cheque along with a copy of the original donation cheque (if applicable) and a completed Request for Donation Receipt for Income Tax Purposes should be sent to the provincial office. It is especially important to have documentation for cash donations, so Guiders may wish to ask their donors to write/sign a note giving their full name and

address and indicating their intent to make the donation (completion of the Request for Donation Receipt for Income Tax Purposes will fulfill this requirement).

The provincial office will issue a charitable donation receipt and a cheque for the amount of the donation and forward the money to the group receiving the donation. The receipt is to be given to the donor along with a thank-you letter from the recipient group. Receipts are not generally issued for less than \$10.00, unless specifically requested by donor.

A Guider may also donate part or all of her expenses, using the *Request for Charitable Donation Receipt for Income Tax Purposes* form. Follow the same procedure as above.

## **Donation of goods**

**Goods for which cost is known** (e.g., new lumber):

An invoice is obtained from the donor by the receiving council. The invoice should clearly indicate the fair market value of the goods and that they have been donated. Send the invoice to the provincial office, which will issue a charitable donation receipt. A copy of the invoice and the original tax receipt will be returned to you. Send the receipt to the donor with your thank-you letter.

**Goods with unknown value** (e.g., used canoe):

A competent, qualified person must appraise goods for fair market value. The appraisal notice is sent to the provincial office for issuance of a tax receipt. A copy of the appraisal notice and the original tax receipt will be returned to you. Send the receipt to the donor with your thank-you letter.

Be sure to record the donation revenue and the offsetting goods (to expenses) within your bookkeeping.

## **Donation of services**

A tax receipt is not permitted for the direct donation of services, however a 'cheque swap' could be arranged if a service provider was interested in supporting Guiding. Only services that would normally be paid for to an outside agency or company (e.g., plumber) are allowed. The council receiving the service pays the donor for the service(s) provided, and should receive invoice/receipt. The donor then issues a cheque to the receiving council for the amount of the donation and the procedure for cash donations is followed.

## **Financial assistance**

Members do not receive remuneration of any kind for services given to Unit, district, property or area levels, the various Provincial Committees or the executive level of the provincial council.

However, where possible, councils and committees do reimburse their Members for out-of-pocket expenses, e.g., postage, telephone or travel. In addition, BC Council provides financial assistance to its Members through the following grants and funds:

## **Property capital grants**

Since May of 1983, the provincial council has assisted areas with matching grants for capital expenditures and buildings. Further information and a copy of the application form are included in the *Real Property Procedures* document, which is available from the provincial office or on the provincial website (<http://www.bc-girlguides.org/resources/CapitalGrantForms/capitalgrantsforms.html>).

## **Helping Hand Fund**

There are times when girls or adults would like to help someone less fortunate than themselves. The BC Council Helping Hand Fund is maintained to give help where it is needed in the Guiding family, given in such a way as to avoid embarrassment.

Each council is encouraged to have a Helping Hand Fund, but is not prohibited from applying for funds from other levels of Guiding.

If assistance from the provincial fund is needed, contact the provincial commissioner.

## **Area Assistance Fund**

At the February 1999 BC Council meeting, it was agreed to set aside funds for assisting areas with special Guiding opportunities for which they do not have sufficient funding. These funds are applied for by the area councils and each area should have a copy of the *Area Assistance Fund Guidelines* (available from the provincial office).

## **Girl travel procedures**

The BC Travel Assistance procedure is designed to assist all girls and young women to apply for and participate in provincially approved events offered in our province and beyond.

Girls are encouraged to use the most reasonable method of transportation and to carpool. For complicated travel arrangements or extenuating circumstances, please include a note of explanation.

- A girl or young woman selected for a national event will receive assistance decided upon by BC Council. The amount will depend on the costs involved.
- A girl or young woman who is individually selected to attend a provincially approved Guiding event within BC is eligible for travel assistance.
- Girls will be reimbursed 50% of all receipted return transportation costs incurred (from home to the point of event). Reimbursements will only be issued for amounts greater than \$25.00.
- Receipted transportation costs include plane ticket, including Airport Improvement Fee (AIF), bus voucher, ferry stub receipt, tolls and parking.
- Should a girl travel by car, she will be reimbursed 42 cents per kilometre for one return trip to event (or portion driven by car). When driving duty is split, a total of one round trip will be eligible for assistance.
- A girl or young woman selected for an inter-provincial event

is eligible for the same reimbursement as noted above. (BC Council will make travel arrangements.)

- A girl or young woman nationally selected for an international event will receive from BC Council 20–25% of the estimated cost to girl Members as detailed on the fact sheet.
- All Members of the Rangers are covered under the Girls and Young Women Travel procedure unless stated otherwise.
- A girl in the Lones program travelling to either an area camp/event within BC (excluding her area of residence) that has been approved by the provincial Lones adviser in consultation with the provincial program adviser **or** a provincially approved camp/event within BC is eligible for assistance to the amount according to the BC Girls and Young Women Travel procedure, once per calendar year.

The *Travel Assistance Form for Girls and Young Women for Provincially Approved Events* must be completed and **itemized receipts must be attached**. This form **must** reach the provincial office within **60 days** after the event. If the application is received more than 60 days after the event, travel assistance will **not** be paid.

## **Adult travel procedures**

Payment is provided for authorized expenses that are personally incurred in the conduct of business for the Girl Guides of Canada, BC Council. There is also assistance provided for travel and related expenses such as meals and accommodation, depending on the nature of the event.

Fill in the *Adult Travel Claim Form* for travel, **and/or** the *Claim Form for Expenses Other Than Travel*, **attach itemized receipts** and submit to the provincial office within 60 days. If the claim form is received after 60 days, assistance will **not** be paid.

For **provincial council personnel** and **event staff on event business**, and for **adult participants to provincial events**, travel costs will be paid, but adult Members are encouraged to use the most reasonable means of transport possible. It is understood that air is the only reasonable means of travel in some situations and from some parts of the province. **Do not purchase flight cancellation insurance. Itemized receipts must be attached to the form.**

When travelling by car, mileage may be claimed at 42 cents per kilometre. Carpooling is encouraged.

When travelling by bus, ferry or air, actual costs will be paid including Airporter bus, parking at terminals and taxis, if necessary.

Delegates receiving travel assistance are expected to remain for the entire event, except by prior approval from workshop conference chair.

### **Meals**

Individual meals may be claimed at a rate of up to \$13 for

breakfast, \$13 for lunch and \$24 for dinner. These figures include GST and gratuity. **Itemized receipts must be attached.** *The cost of alcoholic beverages will not be reimbursed.*

#### **Accommodation**

Overnight accommodation is usually arranged for the specific event and paid by provincial council. When travelling on provincial business, individual claims will be paid for a standard room in a mid-priced hotel/motel. **Itemized receipts are required.** In the interests of using BC Council resources wisely, hotel rooms paid for by Girl Guides of Canada, BC Council, are for the use of those attending to provincial Guiding business. If a room is shared with a person on non-Guiding business, BC Council will not pay for the room. It is expected that accommodation be shared where possible.

#### **Parking**

Fees for parking at airport or ferry terminals may be claimed.

An advance for travel expenses may be requested by filling in the *Advance Request Form*. Please allow at least three weeks for receipt of cheque. Complete an *Adult Travel Claim Form* as soon as possible after your activity to account for the use of the advance money.

Volunteers wishing to reimburse all or part of their expenses as a tax-deductible donation may do so by writing a personal cheque to Girl Guides of Canada, BC Council. An official income tax receipt will be issued for donations over \$10.00. The full name and address of the donor is needed for the income tax receipt, and this should be provided using the *Request for Charitable Donation Receipt for Income Tax Purposes* form.

### **Goods and Services Tax (GST)**

Girl Guides of Canada is a charity by GST definition and therefore follows the rules for charities for all of our activities. Small business rules and non-profit rules do **not** apply to us.

Because we are considered a charity for GST purposes, we are entitled to apply for a 50% rebate for the GST we have paid on purchases and services, except for those related to girl overnight and over 14 year activities (camps) – see below. (However, we **cannot** apply for rebates on merchandise purchased from our own Guide Stores, as all levels of Girl Guides of Canada are considered to be one entity in the eyes of the Canada Revenue Agency.)

In order to receive this rebate, application is made through the area using the *GST Remittance and Rebate Request Form*. As different areas have developed different methods for the processing of rebate applications, ask your area commissioner or area treasurer for details. At the provincial level, no proof of purchase or receipts are required at the time of application for rebate. However, all receipts showing the amount of GST paid and the GST registration number of the store or service you purchased from must be available in case of audit for seven full years. It is probably simplest for the level making the purchase

to hold the receipt with their accounting records.

The registration fees for girl activities (camps) will have to include a charge of GST (unless your event is a day activity for girls primarily aged 14 and under). GST must be collected on the full participant fee for these events. You do not charge GST on the rental of a camp property. The expenses directly related to these taxable activities will be eligible for a 100% input tax credit (refund) of the GST paid.

Girl Guides of Canada has the same registration number at all levels. Because of this, it is important that all queries about GST are made through area, province and national. National is the only body that contacts Canada Revenue Agency.

*Note: HST is a recent emerging issue that will likely impact the treatment of taxation. Further information will be circulated as soon as available.*

**Insurance,  
contracts, rental  
agreements and  
leases**

See "Insurance and contracts", 1-23; "Leases", 1-24; and the *National Insurance Program* booklet, Appendix 4 of "Administration" section and also available from provincial office.

**Membership fee**

See *Guiding Essentials*, 4.5, and "Membership fee", 1-16.

**Overdue money**

Overdue money needs to be dealt with promptly. In order to deal with potential problems, create a "paper trail" from the beginning. Put everything in writing, including due dates and amounts due. Keep notes of discussions you have with people including the time, date and the nature of the discussion. Encourage anyone who is having problems meeting your deadline to talk to you ahead of time to work out the problems. Keep the commissioner of your parent council informed of any problems. If necessary, use the sample form letters found on page 4-12 and 4-13.

If money is not received by the due date:

1. Contact the person responsible and advise her that the money is due and that you expect a cheque immediately. If there is no reply within a few days, call again and leave the same message.
2. If there is no contact/response or you feel uneasy about the response, send Sample Letter #1 by registered mail or courier, and a copy to the commissioner of your parent council.
3. If after another 10 days there is still no contact, send Sample Letter #2 by double-registered mail or courier, and a copy to the commissioner of your parent council.
4. If the money is still not received, the only option left is to file at Small Claims Court. Contact the commissioner of your parent council **and** your area commissioner, who must notify the provincial office, before proceeding to Small Claims

Court. Complete the Summons form (available from your local Small Claims Court) accurately, citing the cause of action clearly and file at the appropriate courthouse.

Because accurate records have been kept from the beginning, you know exactly how much money is owed to you and by whom. You also know when you contacted, or attempted to contact, the person responsible. This will make the process much easier for you.

**Sample Letter #1**

**To be sent by registered mail or courier**

*Your address*

*Date*

*Dear \_\_\_\_\_:*

*The due date for \_\_\_\_\_ [e.g., cookie] money to be delivered to the unit [district, division/area] was \_\_\_\_\_ [date].*

*My treasurer tells me that, as of today's date, she has not yet received a cheque for \$ \_\_\_\_\_ [the amount due from your unit/council].*

*In order that we may in turn meet our deadline, would you please take care of this matter immediately. If there is a problem please call me. I can be reached at \_\_\_\_\_ or at \_\_\_\_\_.*

*Yours truly,*

cc: to appropriate people, including Commissioner of parent council

Keep a copy for yourself and the postage or courier receipt

**Sample Letter #2**

**If still no contact at all, send in 10 days by courier, double-registered mail or any method that requires the recipient to sign acceptance**

Your address

Date

Dear \_\_\_\_\_:

*It is with some concern that I am writing to you again with regard to your outstanding \_\_\_\_\_ [e.g., cookie] payment. A letter was sent to you by registered mail [or courier] on \_\_\_\_\_ [date] (copy is attached).*

*I would remind you that all Girl Guide monies are considered public funds and as such have to be accounted for at all times.*

*Payment is to be remitted immediately by either a certified cheque or a money order made payable to Girl Guides of Canada, \_\_\_\_\_ [name of council].*

*I have to advise you that failure to respond within 10 days from the date of this letter will necessitate further action being taken.*

*Yours truly,*

cc: to appropriate people, including Commissioner of parent council

**Training available**

Financial training may be available in your area. Contact your area treasurer for information and/or assistance.

**Finance resource materials and publications**

The following resource materials are available:

- *Guiding Essentials: Standards at a Glance*
- *Standard Financial Reporting Package*
- *Girl Guides of Canada-Guides du Canada Acts of Incorporation and Bylaws*
- *BC Council Cookie Manual*
- *Real Property Procedures*
- *Area Assistance Fund Guidelines*

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**GIRL GUIDES OF CANADA – BRITISH COLUMBIA COUNCIL  
PROVINCIAL FINANCE COMMITTEE**



**TERMS OF REFERENCE**

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***PURPOSE***

To advise the BC Council on matters pertaining to finance and resources, and to assist the Treasurer in carrying out the responsibilities assigned to her.

***MEMBERS***

**Minimum** of eight; recommended by the Chairwoman, approved by the Provincial Commissioner and appointed by the Committee Chairwoman. To include:

Chairwoman of Guide House Committee  
Chairwoman of Properties Committee  
Members at large

**Provincial Treasurer: Elected and appointed annually by BC Council. In no event shall the Treasurer hold office for more than five(5) consecutive years.**

Deputy Provincial Treasurer(s)

Staff            Office Manager  
                    Financial Manager

Ex-Officio      Provincial Commissioner  
                    Deputy Provincial Commissioner(s)

***RESPONSIBILITIES***

In addition to the Generic Terms of Reference, the Finance Committee shall:

**For Provincial Council**

1. Prepare and present to BC Council and the Executive Committee the most recent Operations Review and unaudited financial statements.

**Annually**

1. Review and recommend financial standards and procedures to BC Council, in particular concerning investments, fund-raising, travel, and property grants.
2. Develop and present, in consultation with other committees/groups, the Annual Operating Budget for BC Council.
3. Review the annual timeline of the Treasurer's responsibilities.
4. Select and recommend a firm of auditors for appointment by BC Council.
5. Ensure that an annual audit occurs.
6. Review the recommendations of the auditors to ensure that the best practices are implemented.
7. Submit the audited financial statements and year-end report to the Annual Meeting of the BC Council.

8. Select and recommend the investment management company for appointment by BC Council.
9. Provide training as required for all groups responsible for the financial well being of the organization as well as those involved in operations specifically support and mentoring for Area and Property treasurers.
10. Strategic Planning role – measurement and evaluation.
11. Review the Area financial documents as provided with the Compliance Document and provide a report on the documents to the Area treasurers

**Mid Year**

1. Receive and review area unaudited financial statements and compliance commentary.

**Monthly**

1. Review the Operations Review and unaudited financial statements to ensure that generally accepted accounting principles and best business practices are followed.
2. Review the financial year end forecast for the annual operating budget for BC Council.
3. Receive reports from each of the sub-committees/working groups of the Finance Committee.
4. Review the monthly investment report.
5. Receive and consider requests for unanticipated expenditures. The Finance Committee must approve for recommendation to BC Council, any expenditures over \$5,000.
6. Receive and review any requests for external grant applications for recommendation to Executive or BC Council.
7. Receive and review monthly unaudited financial statements from each area.

***These Terms of Reference to be reviewed every two years***

**BC Council Girl Guides of Canada – Bank Account Identification Form**  
\*\*\* Please use a separate form for each bank account \*\*\*

Name of Person who completed this form: \_\_\_\_\_ Date Completed (MM/DD/YYYY): \_\_\_\_\_

Area Name: \_\_\_\_\_

Contact Name/Phone Number/E-mail address for this bank account: \_\_\_\_\_

Name: \_\_\_\_\_ Phone number: \_\_\_\_\_ E-mail: \_\_\_\_\_

Account Name as it appears on your bank statement: \_\_\_\_\_

Financial Institution Name: \_\_\_\_\_

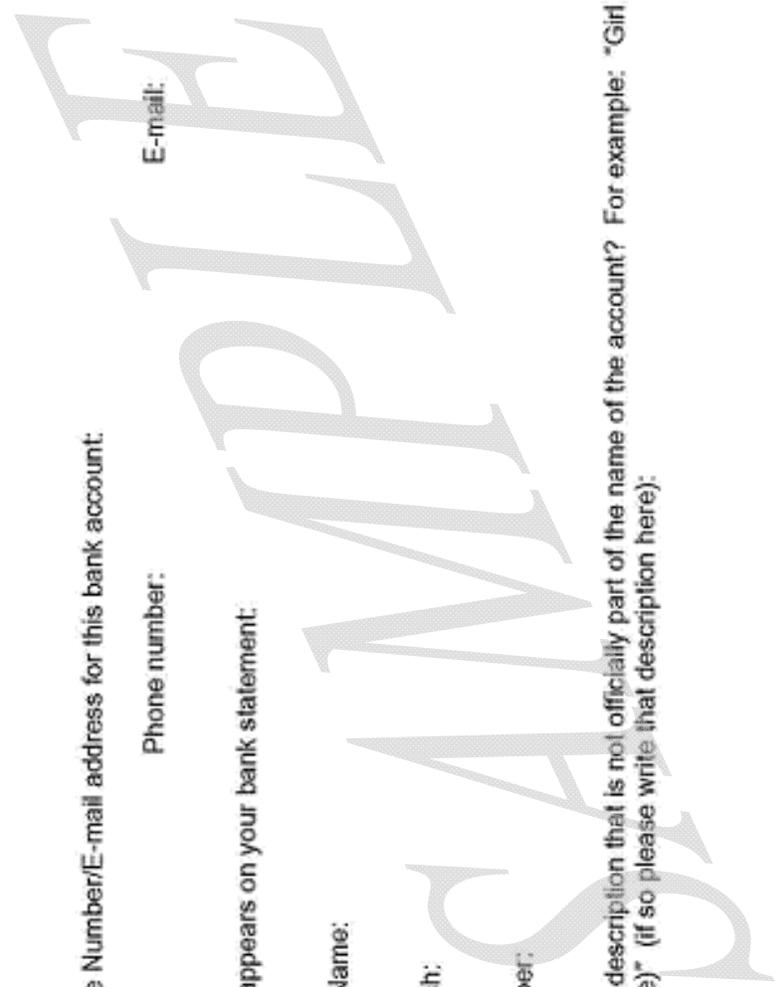
Address of the Branch: \_\_\_\_\_

Branch Transit Number: \_\_\_\_\_

Is there a secondary description that is not officially part of the name of the account? For example: "Girl Guides of Canada BC Council (Guide Store)" (if so please write that description here): \_\_\_\_\_

Account Number: \_\_\_\_\_

Address for where the bank statements are sent and delivered: \_\_\_\_\_



**BC Council Girl Guides of Canada – Bank Account Identification Form**

\*\*\* Please use a separate form for each bank account \*\*\*

Does this account have chequing privileges?    No     Yes     (If yes, please staple void cheque)

Do you use any electronic banking for this account?    No     Yes     If yes, please indicate the following:

# of bank cards issued:

# Names which appear on the bank cards:

Bank card number (if more than one, please identify which number each belongs to):

Functionality of the bank cards – please confirm that issued bank cards are used for deposits only:

Deposits only:

Signing officers for this account:

(Note: Number of signing officers for this account must be a minimum of 3, as well one of the parent council commissioner/treasurer must be an additional signatory).

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_

## **Bank Account Identification Forms – Why they're important to GGC - BC**

We'd like to reinforce why it is both critical and mandatory that this information be submitted each time there is any change to the bank account activities for your Unit (i.e., add/remove accounts, change of banking relationship, or change in signing officers on the accounts, etc.).

Here are answers to some Frequently Asked Questions on why we need to get these forms in:

### **1. Why does finance need this info? Aren't we the ones responsible for the management of accounts?**

While it is true that the area units are responsible for the day to day management of the bank accounts, it must be remembered that these funds are being managed on behalf of GGCB. For example, we have run into cases where the accounts have been left to go dormant, and we have to try and piece back information in order to retrieve these funds – in all of the cases the account information was unknown, the treasurers and other signatories were from a long time ago and could not be located to assist us with this information.

By having this crucial info on file, we are also able to help the areas when units run into situations with their respective financial institutions and require our help – if we have the info and we are authorized as signatories on the accounts, the bank will talk with us. The banks are very sensitive to the protection of information, they will no longer provide us info unless we are authorized to retrieve it.

### **2. Is all that info really necessary?**

The more we know of the services that you are using on the account, the better we are able to assist with any questions that you have. As you know, the finance committee has members who are current and former bankers who have financial knowledge that can assist in questions that you have about the best way to structure an account, and what services are available in the marketplace.

### **3. Why are you asking us about any banking cards and other services we may use, don't you really just need the account number only, and who can sign for them?**

The banking world has evolved a lot over the years, services are available in many convenient formats which expose us to potential fraud and risk. Items such as bank cards can give the holder access to a lot of information, and if they are not accounted for and are used inappropriately we as an organization can still be held liable for their usage. As you will have noticed when going to the bank, they often will ask for info that seems redundant to most of us but in their world it is proof that you are entitled to be operating the account(s).

### **4. What happens to the info we provide to the finance committee:**

We hold this information in great confidence and security, and we will only share it with those who are entitled to ask for it. We will also comply with any government authority who requests this info.





**Adult Travel Claims  
REIMBURSEMENT**

Reimbursement is provided for authorized travel expenses incurred in the conduct of business for BC Council and for BC Council-approved events.

To be reimbursed, itemized receipts must be attached to this form.  
Event participants receiving travel reimbursement are expected to attend the entire event.

1. Complete the Adult Travel Claim Form (BCAB1) for travel expenses.
2. Credit card receipts are not considered itemized receipts & will not be reimbursed.

- ◆ For provincial council Members, event staff on event business and for adult participants travelling to provincial events: Members are encouraged to use the most reasonable means of transport.
- ◆ Reimbursement will be given for bus, ferry, car, and air travel, including Airporter bus, receipted parking at hotels or terminals, and taxis, if necessary.

**Note:** If flight cancellation insurance is purchased, it will not be reimbursed.

- ◆ Car travel will be reimbursed at 42¢ per kilometre. This rate covers your portion of car insurance and gas used. Carpooling is encouraged.
- ◆ **Meals**  
Individual meals may be claimed at a rate of up to \$13 for breakfast, up to \$13 for lunch and up to \$24 for dinner (this includes GST and gratuities up to 15%). Alcohol will not be reimbursed.

If there is more than one diner, please list name(s) on back of itemized receipt.

**NOTE: If the claim form is received 60 days or later after the event, travel reimbursement will NOT be paid. Travel claims must be signed by the claimant before payment is processed.**

If you are claiming for multiple events and/or meetings, use a separate form for each claim.

Processing time will vary depending on volume and mail delivery.

**Thank you for using our resources wisely!**

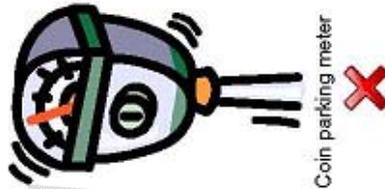
- ◆ **Accommodation**  
Overnight accommodation is usually arranged for the specific event, and paid for by BC Council. When travelling on provincial business, individual claims will be paid for a standard room in a mid-range-priced hotel/motel. It is expected that accommodation be shared where possible.
- ◆ If you are using other forms of travel, please check with the provincial office for reimbursement eligibility.

JKL RESTAURANT	
2329	5/03/08
TABLE# 23	TIME 10:05AM
1 FRENCH TOAST	8.75
1 COFFEE	1.75
SUBTOTAL	10.50
G.S.T.	0.53
TOTAL	11.03
THANK YOU	
GST# 123456789	

Itemized receipt ✓

JKL RESTAURANT 123 MAIN STREET VANCOUVER, BC	
CARD NUMBER	XXXXXXXXXXXX
CARD TYPE	XXXXXXXXXX
ISSUE DATE	01/01/07
EXPIRES	12/31/08
CLIENT NAME	XXXXXXXXXX
RECEIPT NUMBER	XXXXXXXXXX
AUTHORIZATION	XXXXXXXXXX
AMOUNT	11.03
TIP	0.00
TOTAL AMOUNT	11.03
IS APPROVED BY	ADLN # 8888A
THANK YOU	
CARDHOLDER COPY	

Credit card receipt ✗





### Advance Request Form

Girl Guides of Canada - BC Council  
1476 West 8<sup>th</sup> Avenue  
Vancouver BC V6H 1E1  
T 604-714-6636 F 604-714-6645

Name \_\_\_\_\_ Phone \_\_\_\_\_

Cheque payable to \_\_\_\_\_

Address \_\_\_\_\_  
Street Town/City Postal code

E-mail \_\_\_\_\_

Name of event \_\_\_\_\_ Date of event \_\_\_\_\_  
(if applicable)

Purpose of advance \_\_\_\_\_

Amount of advance requested \$ \_\_\_\_\_

Date cheque required \_\_\_\_\_

Yes, I would like confirmation of cheque mailing date

Claimant's signature \_\_\_\_\_ Date \_\_\_\_\_

After event is completed and/or invoices received, the appropriate itemized Travel or Expense Claim Form and receipts must be submitted within 60 days after the event.

If you spend less than the advance, return the unused portion of the advance with your Travel or Expense Claim Form.

<b>OFFICE USE ONLY</b>	
Approved by _____	G.L.# _____
Dept./Committee chair _____	Cheque # _____
Date _____	Date _____
	Cheque signers _____
	_____





**Claim Form for Expenses Other Than Travel**  
**REIMBURSEMENT**

Reimbursement is given for authorized expenses that are personally incurred in the conduct of business for the Girl Guides of Canada, BC Council.

**To be reimbursed**

1. Complete the **Claim Form for Expenses Other Than Travel (BCAB4)**.
2. Credit card receipts are not considered itemized receipts and will not be reimbursed.

**Please note:** This claim form must be signed & received at the provincial office within **60 days** after the event or meeting to receive reimbursement.

JKL RESTAURANT	
2209	DATE 5/03/08
TABLE# 23	TIME 10:05AM
1 FRENCH TOAST 8.75	
1 COFFEE 1.75	
SUBTOTAL 10.50	
G.S.T. 0.53	
TOTAL 11.63	
THANK YOU	
OST# 123456789	

✓  
Itemized receipt

JKL RESTAURANT	
223 MAIN STREET	
VANCOUVER, BC	
CARD NUMBER	1234 5678 9010 1112
EXPIRY DATE	01/01/07 - 12/31/08
CLEVER NUMBER	3000000000
DATE/TIME	05/03/08 10:13:02
AUTHORIZATION	0000000000000000
AMOUNT	11.63
TIP	0.00
TOTAL AMOUNT	11.63
BY APPROVED BY	AMN S 88914
THANK YOU	
CASH/VOIDER COPY	

✗  
Credit card receipt

**Expenses Other Than Travel**

- ◆ **Committee or Event Expenses**  
Out-of-pocket expenses for budget items will be reimbursed. This includes event costs such as program supplies, and administrative expenses such as postage and telephone. *Please itemize on form.*
  - ◆ All Claim Forms for Expenses Other Than Travel must be signed by the provincial standing committee adviser/chair or event coordinator before reimbursement will be paid by the provincial office
- Volunteers wishing to donate all or part of their expense reimbursement as a tax-deductible donation may do so by writing a personal cheque to the Girl Guides of Canada, BC Council. An official income tax receipt will be issued for donations over \$10.*

**PLEASE NOTE: If the claim form is received 60 days or later after the event, expenses will NOT be reimbursed.**

**Thank you for using our resources wisely!**



British Columbia Council

T 604 714 6636  
 F 604 714 6645  
 W bc-girlguides.org

1476 West 8<sup>th</sup> Avenue  
 Vancouver, BC  
 V6H 1E1

**GST REMITTANCE AND REBATE REQUEST FORM**

Area (or Campsite) \_\_\_\_\_

Mailing address \_\_\_\_\_

\_\_\_\_\_

Contact name \_\_\_\_\_

Phone number \_\_\_\_\_ (H) \_\_\_\_\_ (W)

Date \_\_\_\_\_

**GST SUMMARY**

Total GST Collected on Event fees\* (A) \_\_\_\_\_

Total GST paid on event expenses (ITC's) (B) \_\_\_\_\_

Total GST paid on non-event & non-GST chargeable event expenses (excluding Guide Shop purchases\*) \_\_\_\_\_ x 50% = (C) \_\_\_\_\_

Subtract line (B) and (C) from line (A) (A) - (B) - (C) = (D) \_\_\_\_\_

IF line (D) is:

A positive figure, enclose cheque for amount (D) \_\_\_\_\_

A negative figure, request rebate for amount (D) \_\_\_\_\_

**Notes:**

- Any GST collected must be remitted at month end. Minimum rebate request is \$15.00. Rebates may be applied for within four years of initial payment of GST.
- Guide Shop sales to Guiding Units/Councils are not eligible for rebate at this time.
- Please include the Event GST Form(s) with this report.





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T 604 714 6636  
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1476 West 8<sup>th</sup> Avenue  
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 V6H 1E1

### EVENT GST FORM

(Please use separate forms for each event)

Area/District/Unit/Campsite \_\_\_\_\_

Mailing address \_\_\_\_\_

Contact name \_\_\_\_\_

Phone number \_\_\_\_\_ (H) \_\_\_\_\_ (W)

Date \_\_\_\_\_ Event name: \_\_\_\_\_

#### GST Collected on Event Fees:

Event Fees: \$ \_\_\_\_\_ per participant x \_\_\_\_\_ # of participants x 5% = \$ \_\_\_\_\_

#### GST Paid on Event Expenses:

	Notes	Receipts Total (Including GST)	GST
Event supplies	_____	_____	_____
Food for event	_____	_____	_____
Program supplies	_____	_____	_____
Craft supplies	_____	_____	_____
Campsite rental / accommodations	_____	_____	_____
Other event expenses	_____	_____	_____
Totals		_____	_____

This form is to be sent with the GST Remittance and Rebate Request Form.





Girl Guides  
of Canada  
Guides  
du Canada  
British Columbia Council

Girl Guides of Canada-BC Council  
1476 West 8<sup>th</sup> Avenue  
Vancouver, BC V6H 1E1  
T 604-714-6636 F 604-714-6645

**REQUEST FOR  
CHARITABLE DONATION RECEIPT FOR  
INCOME TAX PURPOSES**

This form must accompany the travel or expense claim from which the donation is made. All expenses must be verified as per travel policy.

Donation for which cost is known:

- Travel
- Cash donation
- Expense claim

Date of travel/expense claim/cash donation: \_\_\_\_\_

Total amount of donation this claim: \_\_\_\_\_

Donor particulars:

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Please send charitable donation receipt(s) for income tax purposes to the claimant at the above address.

Claimant's signature \_\_\_\_\_  
(required)





**TRAVEL ASSISTANCE FORM  
FOR GIRLS AND YOUNG WOMEN  
FOR PROVINCIALLY SELECTED EVENTS**

**THIS FORM PLUS ALL RECEIPTS MUST REACH PROVINCIAL OFFICE  
WITHIN 60 DAYS AFTER THE EVENT  
(See back of form for eligible costs)**

Girl Guides of Canada, British Columbia Council  
1476 West 8<sup>th</sup> Avenue, Vancouver, BC V6H 1E1  
T 604-714-6636 F 604-714-6645

Event \_\_\_\_\_ Date of event \_\_\_\_\_  
 Participant's name \_\_\_\_\_ Event location \_\_\_\_\_  
 Address \_\_\_\_\_ City \_\_\_\_\_ Postal code \_\_\_\_\_  
 Age \_\_\_\_\_ Phone (H) \_\_\_\_\_ Phone (W) \_\_\_\_\_ Fax \_\_\_\_\_

Parental/guardian acknowledgement: My daughter/ward is under 19 years of age and I am aware of her application for travel assistance from the BC Council.

Method of travel used \_\_\_\_\_ Signature of parent/guardian \_\_\_\_\_

**a) Cost of transportation** \_\_\_\_\_  
(Plane, ferry, train, car at 42¢/km or bus)  
 Subtotal \_\_\_\_\_

**b) Other costs** \_\_\_\_\_  
(Tolls, parking, airport improvement fee [AIF], not including meals)  
 \_\_\_\_\_  
 \_\_\_\_\_

**Total eligible assistance** \_\_\_\_\_

Driver's name \_\_\_\_\_

Names of participants driven \_\_\_\_\_

**Make cheque payable to**

Name \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ Postal code \_\_\_\_\_

Phone (H) \_\_\_\_\_

**Authorized**  
 by \_\_\_\_\_  
 Name \_\_\_\_\_  
 Date \_\_\_\_\_  
 Amount \_\_\_\_\_  
 Account \_\_\_\_\_

## GIRL GUIDES OF CANADA-GUIDES DU CANADA

### BC Girl Travel Policy

The BC Girl Travel Policy is designed to assist all girls and young women to participate in provincially approved events offered in our province and abroad.

1. A girl or young woman selected for a *national event* will receive assistance decided upon by BC Council, as stated on the Fact Sheet for the event. (National will make travel arrangements.)
2. A girl or young woman selected for a provincially sponsored inter-provincial event or a provincially sponsored international event is eligible for assistance decided upon by BC Council, as stated on the Fact Sheet for the event. (BC Council will make travel arrangements.)
3. A girl or young woman selected to attend a provincially sponsored Guiding event within BC is eligible for travel assistance.
  - ◆ A girl or young woman will be reimbursed 100% of the receipted return transportation costs incurred as noted above.
  - ◆ Receipted transportation costs include plane ticket (booked at least two weeks in advance), bus fare, ferry fare, AIF receipt, tolls, parking, etc.
  - ◆ Should a girl travel by car, she will be reimbursed 42¢/km for one return trip to the event (or portion driven by car).
  - ◆ When driving duty is split, a total of one round trip will be eligible for assistance.
4. A girl registered as a BC Lones traveling to an area camp/event within BC (excluding her area of residence) that has been approved by the Lones adviser in consultation with the program adviser, OR a provincially approved camp/event within BC, is eligible for assistance once per calendar year.

**The Travel Assistance Form for Girls and Young Women for Provincially Selected Events must be completed and receipts must be attached. This form MUST reach the provincial office within 60 days after the event. If the claim form is received 60 days or later after the event, travel assistance will NOT be paid.**

All Members are encouraged to use the most reasonable method of transportation and to carpool. For complicated travel arrangements or extenuating circumstances, please include a note of explanation.