**BUDGET PREPARATION**

District and Region Managers should prepare a budget for their own benefit to allow management of funding for the upcoming year.

Budgets also allow gives the Region information on your forward planning for maintenance etc so Grants and funding can be targeted.

You may not need every heading provided on the form - leave blank if not applicable

You should not have a deficit budget. Do your payment side first and then consider how you will fund these expenses

You may need to apply for grants or carry out more fundraising if it first appears there is a deficit. The income from these areas must show your intention and goals for fundraising from those specific activities.

Expenses - the utilitilies and maintenance items listed are suggestions of what you may have to consider - add, remove as you require

If you have surplus funds and they are being targeted for a planned, approved, large maintenance or capital expense - transfer the funds to an interest bearing account - better interest and easily returned when required.

Retained funds - when working out your budget and how you will meet your expenses for a year - include the retained funds you have in your account this is the amount of money you had in your reconciled statement at the end of the previous year (assuming all cheques presented)

Leader expenses – Membership fees, Qualification trainings, uniforms, First Aid, subsidies for transport etc are often subsidized by the Unit, District or Region.

Fundraising - income is the total funds raised for fundraising ie total income from sales of biscuits or chocolates

Fundraising - expenditure is the cost involved in raising the funds ie paying for the biscuits or chocolates or food for the bunnings bbq

**DISTRICT:**

**BUDGET FOR YEAR: ………………………………….**

|  |  |  |  |
| --- | --- | --- | --- |
|  |  |  |  |
|  |  |  |  |
| **INCOME** |  | **2016 budget** | **2016 actual** |
| Family contributions |  |  |  |
| Fundraising: \* | Guide Biscuits |  |  |
| (this is the total | Bunnings BBQs |  |  |
| income from various | Donations |  |  |
| fundraising activities) | Other |  |  |
| Grants | Volunteer |  |  |
| (see Volunteer SA | Woolworths |  |  |
| website for grants and | Building |  |  |
| or search Grants | Council |  |  |
| on Google | RSL |  |  |
|  | Other |  |  |
|  |  |  |  |
| Interest from investment account |  |  |  |
| Support Group membership |  |  |  |
| Hall hire | Regular - ? |  |  |
|  | One off |  |  |
| Youth Levy \* |  |  |  |
| Retained funds \* |  |  |  |
| Withdrawn from investment account \* |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| **TOTAL** |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **EXPENDITURE** |  |  | **2016 budget** | **2016 actual** |
| Regular |  | Insurance |  |  |
|  |  | Electricity |  |  |
|  |  | Rates |  |  |
|  |  | Water |  |  |
|  |  | Rent/Lease fees |  |  |
|  |  | GGSA Membership |  |  |
|  |  | Region District Levy |  |  |
|  |  | Region Youth Levy \* |  |  |
| Leader | Yearly | Trainings |  |  |
|  |  | Uniform |  |  |
|  |  | Membership |  |  |
| Maintenance | Regular | Mowing / garden |  |  |
|  |  | Fire safety check |  |  |
|  |  | Replacement of globes, tapwashers etc. |  |  |
|  |  | Toilet paper |  |  |
|  |  | Cleaning supplies |  |  |
|  |  | Exit sign upkeep |  |  |
|  |  | Doors and locks |  |  |
|  |  | Fence repairs |  |  |
|  |  | Cleaning of gutters |  |  |
|  | Future projected required 1-2 year | Painting indoor |  |  |
|  | (Funds transferred to investment account to be allocated to maintenance | Painting outdoor |  |  |
|  |  | Sanding and coating floors |  |  |
|  |  | Repairs to roof |  |  |
|  |  | Replacement of stove |  |  |
|  |  | Kitchen repairs |  |  |
|  |  | Other |  |  |
|  |  |  |  |  |
| Long term savings transferred to IBF |  |  |  |  |
| Other |  | Fundraising - expenses incurred in raising funds - ie paying for the biscuits |  |  |
|  |  |  |  |  |
| **TOTAL** |  |  |  |  |

# Finance Matters

* **Banks** are preferred but credit unions and building societies are acceptable where no bank is available. GGSA’s preferred banker is Bank SA.
* **Bank all money** intact within a few working days of receiving it. This is to comply with Association policy. If you are unable to bank personally, then you may delegate, but you are still responsible. Issue a receipt for all monies received.
* Check and record income and expenditure at least once per term but preferably monthly. This is in addition to including the financial balance in your regular report.
* Have a minimum of **three signatories** registered, any two to sign. Two office bearers of the Support Group or District Management Team plus the District Manager; two of the Region Team plus the Region Manager; two Leaders plus the District Manager; one Leader, Unit Helper and District Manager.
* The Region Manager, District Manager or Unit Leader should be **signatories** on all accounts at their level of management.
* Don’t have **family** members as co-signatories or auditors. We must not only do the right thing, we must be seen to do the right thing. Having family members so closely involved leaves the individual open to unnecessary criticism. Remember always this is public money but we are responsible for it.
* **Blank cheques** – never, ever sign a cheque that is completely blank. You’ll be asked to – for convenience sake, and it can be awkward if the signatories all work, or are not in the same area. If the treasurer asks for cheques to be signed so that they can pay the electricity bill or the insurance bill or the butcher for camp – make sure that those details are on the cheques, and butts, before you sign. If you are a signatory then you should know which cheques may be paid between meetings and then ratified at the next meeting. Girl Guides Australia policy is “Before signing cheques, each signatory is obliged to ensure that such payment has been passed and all cheque details have been fully completed.”
* The Region Manager must keep a **list of accounts** being operated in the Region which includes all account numbers, bank and branch, signatories, book keeper if applicable, and auditors. This should be checked each year and whenever personnel change.
* Use **Money Matters** spreadsheet as a template. You can print pages if preferred, and at the end of the year ready for auditing or checking.
* Audit requirements