

Finance Handbook for Scout Counties

Date: September 2017

Revision Schedule		
Revision	Date	Description
#	13/09/2017	Document Issued

Table of Contents

INTRODUCTION	3
PURPOSE	3
AIM	3
ACCOUNTABILITY	3
COUNTY CAMPSITES	4
BANK ACCOUNTS	4
<i>Opening Bank Accounts</i>	4
<i>Operating the Bank Account(s)</i>	4
<i>Controls for payments made by cheque</i>	4
<i>Controls for payments by debit card, credit card and charge cards</i>	5
<i>Controls for payments by direct debit, standing order and BACS/SEPA direct credit</i>	5
<i>Controls for payments in cash</i>	6
<i>E Banking / E Commerce</i>	6
<i>Banking Guidelines in Summary</i>	7
<i>County Accounts</i>	7
<i>Audit of Scout County Accounts</i>	7
QUERIES	7
INCOME & CASH HANDLING	8
BUDGETING	8
EXPENDITURE	9
<i>Expense Policy</i>	9
<i>Administration and Procedure</i>	9
<i>Payment Processes</i>	10
<i>Examples of Scout County Expenditure</i>	10
YEAR END ACCOUNTS	10
TIMELINES AND ANNUAL RETURNS TO SCOUTING IRELAND	10
ASSETS	11
TAXES	11
APPENDIX LIST	12
APPENDIX 1: Job Description: County Treasurer	12
APPENDIX 2: Bank Reconciliation Template	15
APPENDIX 3: Scout County Annual Budget Template	16
APPENDIX 4: Scout County Quarterly Budget v Actual Template	17

APPENDIX 5: Expense Claim Form.....	18
APPENDIX 6: Asset Register	19
APPENDIX 7: Quarterly cost control form.....	20
APPENDIX 8: Annual Return	21

INTRODUCTION

Financial controls are essential to any business, be it commercial, not for profit or a charity. Not only do they safeguard the Organisation from accidental or fraudulent mismanagement but they also facilitate the development of clear policies and procedures to assist the management –as well as help volunteers to understand their responsibilities in the day-to-day running of the business of the Organisation.

Underpinning all financial management systems is a series of financial policies and procedures which guide operations and lay out how your Organisation uses and manages its money. A financial procedures handbook brings all these together in one document. It helps to establish financial controls within the Organisation that ensure accuracy, timeliness and completeness of financial data.

Scouting Ireland's NMC resolved that Scout Counties would be registered with the Charities Regulatory Authority / Charity Commission (Northern Ireland) as part of the Association rather than registering individually.

Scout County's form part of the support structure to Scout Groups and will be consolidated under Scouting Ireland (The Association). For those Scout Counties in Northern Ireland they will be consolidated within Scouting Ireland (NI) Ltd., which is a subsidiary of Scouting Ireland Services CLG.

The effect of consolidating will necessitate Scouting Ireland (The Association) to consolidate the Scout County accounts into their financial statements. To do this Scouting Ireland must demonstrate that they have control of the financial and operating policies of the Scout County so as to obtain a benefit from its activities.

Therefore Scout Counties must adhere to the policies as set out in this finance manual.

PURPOSE

This manual has been prepared to help County Treasurers and County Commissioners to ensure that there are appropriate financial procedures, controls and documentation in place within their Scout County.

It sets out basic controls, which must be implemented at Scout County level and provides guidance for various financial functions and transactions.

It also provides basic formats for financial statements that should be prepared by each County.

This document should be read in conjunction with the Constitution and Rules of Scouting Ireland.

AIM

This finance manual is written within the context of the "Scout County" being an entity within Scouting Ireland (The Association) or Scouting Ireland (NI) Ltd., and not a separate legal entity, comprising of members of Scouting Ireland who are part of the County.

County Commissioners and County Treasurers should use the principles set out in this handbook to enable them to ensure that there are appropriate financial procedures, controls and documentation in place within the Scout County.

ACCOUNTABILITY

The County Treasurer manages the financial affairs of the Scout County, and reports to the County Commissioner, Provincial Treasurer and Scouting Ireland's National Treasurer.

- See the County Treasurer Job description attached in Appendix 1.

COUNTY CAMPSITES

If Scout Counties have a Scout County Campsite, they must register it with the regulator (CRA or CC (NI)). Scout County Campsites are deemed to be charities in their own right and should not be included in the accounts of the Scout County.

BANK ACCOUNTS

Opening Bank Accounts

- Bank accounts must be opened by Scouting Ireland on behalf of the Scout County.
- All bank accounts will contain the signature of the National Treasurer and National Secretary as well as a local panel of signatories.
- All bank accounts (including banking online accounts) shall require a minimum of 2 signatures for each and every transaction.
- Scout Counties will be designated one current account, but may request Scouting Ireland to open more should there be a requirement to do so.
- Scouting Ireland supports the use of on line banking facilities at County level to allow treasurers manage the financial affairs and effectively carry out the business of the Scout County.
- All bank accounts will include the name "Scouting Ireland" to ensure that in the, unlikely event that the County closes the bank account does not become a dormant account.

On implementation of this policy document County Treasurers must ensure that they pass a resolution to close their existing bank account and transfer the funds to the new bank account designated by Scouting Ireland (if they are not already using a Scouting Ireland bank account).

Operating the Bank Account(s)

- At Scout County level, the County Treasurer is responsible for the County finances, monitoring all bank accounts and implementing controls over payments and receipts.
- All bank accounts must be reconciled by the respective Treasurer, at a minimum, every quarter.
 - Best practice would be to reconcile the operating accounts monthly and all other bank accounts quarterly as a minimum standard.
- Any Scout County event bank account(s) must be reconciled by the respective Treasurer as per their job description.
- Scouting Ireland will have ultimate control of all Scout County bank accounts. However, on a day-to-day basis the Scout County Treasurer must have control of its bank accounts.

Controls for payments made by cheque

Bank mandates shall require two signatures in line with the table below. Authority limits apply and the approvals at County level should be sought prior to the payment being made.

In all cases there are a number of basic controls that should be in place, including:

- Ensuring cheque books are kept in a secure place;
- Regular review of bank mandates and authority limits;

- Under NO circumstance should a blank cheque be signed;
- Prompt recording of payments in cheque payment books including details of the cheque number, nature of the payment and the payee; and
- Obtaining documentation to support the validity of the payment including relevant invoices and confirmation that the goods or services have been received.

Bank Mandates Authority Matrix		
Panel	Authority Limits	Signatory Requirements
A	Up to €100	Any 2 signatures
B	€101 - €1000	Any 2 signatures one of whom is the County Treasurer
C	€1001 - €5000	County Treasurer and County Commissioner
D	€5000+	National Treasurer and County Commissioner

Controls for payments by debit card, credit card and charge cards

Increasingly payments are being made using debit cards, credit cards and charge cards. These payment cards can provide convenience but it is important that controls are in place to ensure their correct use. Scouting Ireland will arrange for these facilities as required.

Debit cards charge bank accounts directly and payments therefore have an immediate impact on bank balances; their misuse or loss can be extremely serious. Credit and charge card payments are invoiced monthly and there is some ability to intervene in the case of misuse, but controls still need to be in place over their use.

Used properly these methods of payment are generally considered to be safe, but it is recommended at a minimum the following controls are put in place, including:

- Setting a clear policy for the use of payments cards, the criteria for their issue, spending limits and their security;
- Consider the need to place restrictions on, for instance, the types of retailers where the cards may be used, e.g. blocking their use in restaurants, food retailers or on certain websites;
- Communicating the policy for the use of payment cards clearly, in writing, to all using them;
- Ensuring payments cards are cancelled and destroyed if the individual ceases to hold their position within the Group, County or Province or if the authorisation of the card's use is withdrawn;
- Ensuring that debit card expenditure is supported by a voucher and/or invoice and recorded and analysed in accounting records;
- Copies of all credit or charge card statements are sent directly to the Scout County and not the individual card holder. The statements are used to record and analyse transactions in the accounting records and are matched with supporting vouchers and invoices provided to, or obtained by, holders of cards;
- Periodic review of card use to ensure consistency of use with set policies.

Controls for payments by direct debit, standing order and BACS/SEPA direct credit

It is often convenient to make payments by direct debit, standing order and BACS direct credit. These are all safe ways of making payments provided that appropriate controls are in place. These controls should provide assurance that direct payments are only made for expenditure properly authorised and incurred by the Scout County. Controls should ensure that payments are only made when authorised and that payments are accurately recorded

in the accounting records.

The difference between direct debits and standing orders is that the bank account holder is the only party to the arrangement who can make changes to the amount or collection date of a standing order. With a direct debit only the recipient of the monies can amend the amount, having notified the payer before so doing.

BACS Direct Credit/SEPA payments are a simple, secure and reliable service, which enables organisations of all sizes to make payments by electronic transfer directly into a bank or building society account. However, before setting up the system the Scout County should ensure that it has robust controls in place, due to the nature of these payments makes it difficult to recall them before the payee's account is credited, in the event of errors or fraudulent transfers being discovered.

Scout Counties should ensure that only specifically authorised individuals are able to set up arrangements to make payments by direct debit, standing order or BACS/SEPA. This authority should be limited to a small number of people with a list of authorised individuals drawn up and retained. The documents setting up the payments should be retained as part of the Scout County's accounting records. The payments should be monitored so that the Counties can ensure that the arrangement is cancelled when Counties stop using the goods or services being supplied.

Controls for payments in cash

Payments in cash should be kept to a minimum due to the greater risk that handling cash presents and difficulties that can arise in establishing correctness and control over significant cash transactions. Where payments are made in cash it is recommended that:

- Cash payments are for small amounts only;
- Cash should be paid out of a petty cash float specifically kept for such payments, and not from incoming cash or by way of direct withdrawal from the bank account;
- Details of payments should be entered in a petty cash book;
- Supporting documentation for the cash payment should be authorised by someone other than the person who maintains the petty cash or the person making the payment;
- Supporting documentation for the cash payment should be authorised by someone other than the person who maintains the petty cash or the person making the payment;
- The balance of petty cash in hand, and the records, should be kept securely; and
- Regular spot checks of the petty cash float should be made by an authorised person independent of the person who maintains the petty cash.

Similar considerations apply to the use of cards which are preloaded with cash where cash withdrawals are made by using a PIN at a cash point or similar facility.

Cash withdrawals should be reviewed for authorisation and correctness by someone other than the person who withdrew the cash for petty cash purposes.

E Banking / E Commerce

The use of cheques to make payments is diminishing with the use of electronic payment. Banks have developed software that allows the provision for more than one person to authorise payments. Such dual – authority options require two users to complete a BACS/SEPA transaction. The guidelines for cheque and direct payments should be applied when using online banking facilities.

Scouting Ireland supports treasurers at County level to enable them to implement cost effective, environmentally friendly processes and procedures to effectively complete the function of Treasurer in an efficient and timely manner. We acknowledge that the effective use of technology will enable Treasurers to set up and maintain:

- EFT payments (Electronic Fund Transfers) / standing orders and/or direct debit payments.
- Card payments or mobile money transfers.
- E-mail and scanning facilities to send and receive remittance advices and reports.
- Online Banking to access bank account details and monthly statements and make payments efficiently.

Annual returns submitted on time will enable treasurers to ensure their Scout County remains compliant with all current legislation.

Banking Guidelines in Summary

Scouting Ireland must have oversight of all Scout County Bank Accounts. All Scout Counties must operate the bank accounts provided by Scouting Ireland which will be held by a single financial institution. All accounts will include the signatory of the National Treasurer and will be operated in line with the authority matrix.

County Accounts

- The financial affairs of the Scout County will be managed by the County Treasurer and overseen by the National Treasurer on behalf of the National Management Committee in accordance with the rules of Scouting Ireland.
- The County Treasurer reports to the County Officers and the County Management team and receives and pays all monies on behalf of the Scout County. A copy of all reports submitted to the County Management Team must be submitted to the National Treasurer via the Provincial Treasurer.
- County Treasurers prepare annual budgets for approval by the County Management Team by no later than 30th June.
- All annual budgets must also be submitted to the National Management Committee by 31st August via the National Treasurer who will consider their approval.
- Fully reconciled accounts against budget should be presented to the CMT at least every quarter within one month after the period end date. For year-end returns please see point 4 under Timelines on page 10.

Audit of Scout County Accounts

As Scout County accounts will now form part of the financial statements of Scouting Ireland (The Association) and Scouting Ireland (NI) Ltd. ; they will undergo a full statutory audit annually.

This will require Auditors to independently verify the details contained within the books and records as submitted by Scout Counties.

QUERIES

- In the event a query is raised at Scout County level on a financial matter the:
 - Scout County Treasurer will perform an initial 'independent check' and report back to the County Commissioner.
 - If they deem it appropriate they will ask the Provincial Treasurer to perform a review of the County Accounts at the request of the National Treasurer.
 - The Provincial Treasurer will prepare a written report with recommendations and report back to the County Treasurer, County Commissioner and National Treasurer.
 - In such cases any such recommendations made by the County/Provincial Treasurer must be fully implemented within an agreed timeframe at the request of the National Treasurer.
 - In the event a query is raised by the Auditors as part of the annual audit, the County Treasurer will liaise with Scouting Ireland's finance team in the first instance.

INCOME & CASH HANDLING

- All income is County Income – whether it comes in through individuals, groups, grants, Scout County events etc.
- A cash receipts record book must be maintained and best practice dictates that receipts should be provided.
- With regard to County Events; the cash collected together with the summary information, must be provided by the event treasurer to the County Treasurer within ten days of the event.
- All cash should then be lodged by the County Treasurer as quickly as possible, but not later than 10 days after receipt.
- The County Treasurer may delegate the lodging of cash where required but should ensure that adequate controls over the cash are in place.
- Electronic Fund Transfers (EFT Payments on line) / standing orders can be implemented at County level to assist treasurers to manage financial transactions.
- Separate floats should be provided for larger Scout County events such as summer camps, attendance at national events, etc. Details of all funds spent, together with the accompanying receipts, must be returned to the County Treasurer promptly at the end of the event and in advance of issuing further funds.
- The County Treasurer will then prepare a quarterly income & expenditure report and present it as part of their report to the next scheduled CMT.
- When programme events are held the income relating to the event must be recorded on an event income account sheet and given to the Treasurer at the first available opportunity after the event has concluded.
- A sample income quarterly cost control form is included in appendix 7.

BUDGETING

- The County Treasurer, in conjunction with the County Commissioner, is responsible for preparing an annual budget for the County.
- The budget should forecast spending for the year, income for the year, capital projects (including fixed asset purchases) and income and expenditure for larger events.
- For ease of use budgets should be prepared on a cash basis. (Depreciation of assets held is not required)
- For fund raising events the expected revenue to be generated from the event, together with the associated cost should also be forecast, in advance of commencing the event. If not effectively managed Counties can generate a large amount of cash from fundraising events with little or no control on how costs are monitored. Consequently it is recommended that a separate budget is prepared for all large scale fundraising events.
- Large scale events such as County Camps must have a separate event budget prepared and approved by the Scout County Treasurer in advance of the event taking place. All event expenses (including costs incurred by scouts to attend the event) must be included so that a realistic cost per person can be accurately calculated.
- Sample budget templates for use at County level are included in Appendix 3.
- County Treasurers will prepare budgets annually as per their job descriptions. These must be approved by the CMT and forwarded to the Provincial Treasurer by the **30th June**. (2017 : 31st October)
- For Scout Counties based in the ROI, Provincial Treasurers will forward the approved budgets to the National Treasurer within 1 week, who will present them for noting at the next NMC meeting.
- For Scout Counties based in Northern Ireland, Provincial Treasurers will forward the approved budgets to the National Treasurer within 1 week, who will present them for noting to the board of Scouting Ireland (Northern Ireland) Ltd.

EXPENDITURE

Expense Policy

- It is the policy of Scouting Ireland to reimburse employees and volunteers for allowable expenses which are incurred wholly, necessarily and exclusively whilst on Scout County business, providing those expenses are incurred in line with the expenses policy.
- Before any expense is incurred employees and members must give consideration to the most cost effective method of incurring that expense. They should also consider whether the expenditure represents 'value for money' for the Scout County.
- Scout Counties will implement this policy through the respective Treasurer implementing the following guidelines on Expenditure.
- Scouting Ireland supports the effective use of Banking on Line / Payment by EFT at County level to effectively manage cash flow.

Administration and Procedure

- Each Scout County must implement the following authority levels for the committal of expenditure within the County.
- For expenditure under €100/£100 which are in line with the Scout County approved budget this can be approved by any 2 members of the CMT.
- For expenditure between €100/£100 and €1,000/£1,000 which is in line with the Scout County approved budget. This must be approved by 2 members of the CMT, one of whom must be the County Treasurer.
- For expenditure over €1,000/£1,000 which is line with the Scout County approved budget, this must be approved by the County Treasurer and County Commissioner.
- For expenditure over €5,000/£5,000 which is in line with the Scout County approved budget this must be approved by Scouting Ireland's National Treasurer and the County Commissioner.
- Unless exceptional circumstances arise only expenditure outlined in the Budget should be committed without gaining specific approval from the CMT for it.
- All expenditure below €5,000/£5,000 which is not in line with the approved budget must also be approved by the County Commissioner. All expenditure over €5,000/£5,000 which is not in line with the approved budget must also be approved by Scouting Ireland's National Treasurer.
- Valid expenses incurred by a Scouter on an activity will be reimbursed by the Scout County once:
 - The expense is pre-approved in advance by the budget holder.
 - The expense is claimed within 45 days of the expense incurred.
 - The County has sufficient funds to pay the expense.
 - Expenses claim form/invoice is approved correctly.
- The County Treasurer must ensure that adequate records are kept of all expenditure (to enable the completion of the Scout County accounts).
- Receipts should be kept for all items of expenditure. Where no receipt is received or the receipt is lost an explanation of same (noting the reason) must be noted in the record book by the County Treasurer.
- The Treasurer should make payments by cheque or Electronic Fund Transfer (EFT).
- Direct debits / standing orders can be used for recurring payments (such as ESB, heating etc.).
- At County level all efforts should be made to make all payments by cheque or EFT.
- An expense claim form or invoice must be presented to the County Treasurer for all payments made.
- All items must have been pre budgeted for in so far as possible before payment is made.
- When mileage is being claimed current Scouting Ireland volunteer mileage rates apply. Distances claimed must be more than 5 miles/8 km's as per current Scouting Ireland guidelines.
- A sample expense claim form is included in Appendix 5 with this manual.

Payment Processes

- Cheques / bank transfers etc. must be signed by the authorised signatories.
- A minimum of two signatories are required for all payments.
- Payment should be made in full within 30 Days of receipt of an expense claim / invoice by the Treasurer.
- Banking-on-line payments must be authorised in the same manner as cheques.
- Direct debits / standing orders can be used to pay recurring transactions on a monthly or quarterly basis.

Please refer to the section on banking for further guidance on payment processes.

Examples of Scout County Expenditure

- Mileage / Stationery / printing / administration cost.
- Supporting teams attending National activities as representatives of the Scout County.
- Skills days / Scout Group visits to support programme.

YEAR END ACCOUNTS

- The Annual Accounts of a Scout County must be prepared by the County Treasurer, approved by the AGM and signed by the County Treasurer and County Commissioner.
- The accounts must cover a statement of affairs on **all** accounts of the County including the main County current account; long term fund account etc.
- The opening and closing reconciled balance on each account must be presented together with a statement of income and expenditure on each account.
- Netting of income and expenditure on an activity in the accounts presented is not allowed.
 - They should be shown separately with the activity income in the income section and the activity expenditure in the expenditure section.
- Additional clarification notes to the accounts should be presented where they will aid the understanding of the accounts by members.
- The Accounts should include the County Treasurer's statement of affairs on the status of the Scout County's accounts.
- *Note: an excel accounts template has been designed by Scouting Ireland to assist Counties in the preparation of their accounts and reconciling their bank accounts. This template is available via a hyperlink on the my.Scouts.ie webpage.*

TIMELINES AND ANNUAL RETURNS TO SCOUTING IRELAND

- Due to strict deadlines Scout Counties shall complete the following:

TIMELINE FOR SCOUT COUNTY ACCOUNTS				
1. By 15 th September :				
• Submit draft accounts to Scouting Ireland's National Office and Provincial Treasurer				
2. By 22 nd September:				
• Final County accounts to be approved and signed by the County Treasurer and County Commissioner				
3. By 29 th September:				
• Forward signed copy of accounts to the Provincial Treasurer and Scouting Ireland's National Office				
4. Fully reconciled accounts against budget should be presented to and agreed by the CMT, at least every quarter within one month after the period end date.				
Budget Quarter up to:	30-Nov	28-Feb	31-May	31-Aug Year end

Report against actual by:	31-Dec	31-Mar	30-Jun	see point 1 above
---------------------------	--------	--------	--------	-------------------

- A Scout County's Annual return is completed when:
 - Accounts with supporting documentation have been received and validated by Scouting Ireland's Auditors.
 - The membership database has been updated annually.
 - Payment of the membership fees has been received in National Office before close of business on the annual return date.
- Scout Counties that are non-compliant with the annual return will be reviewed with the Provincial Treasurers and the National Treasurer and follow up actions will be agreed on a county by county basis.

ASSETS

The establishment and ongoing maintenance of an asset register will assist the County in budgeting for items that will need to be replaced in the Scout year.

- The County must maintain a register of their fixed assets. A standard template is provided in appendix 6 .
- The County Treasurer should compile the asset register – i.e. a list of all fixed assets owned by the County.
- Every asset with a purchase/replacement value in excess of €200 should be recorded on the Register.
- A schedule of all items of equipment with an individual value of less than €200 may also be maintained.

TAXES

- Scouting Ireland has a policy of being fully compliant with all tax laws and regulations.
- All payments made by a Scout County need to be compliant with tax requirements and will include VAT and other taxes where they should be due in accordance with Tax Laws and Regulations.
- Scouting Ireland will not assume the tax liability for any individual – and all payments should be made net of attributable tax.

Should you require a copy of Scouting Ireland's Tax Clearance Cert please contact the finance team in National Office.

APPENDIX LIST	Page
APPENDIX 1: Job Description: County Treasurer	13
APPENDIX 2: Bank Reconciliation Template	15
APPENDIX 3: Scout County Annual Budget Template	16
APPENDIX 4: Template for Quarterly Budget against Actual Expenses	17
APPENDIX 5: Expense Claim Form	18
APPENDIX 6: Asset Register	19
APPENDIX 7: Quarterly Cost Control Form	20
APPENDIX 8: Annual Return	21

APPENDIX 1: Job Description: County Treasurer

The Role

The County Treasurer is primarily responsible for the financial affairs of the Scout County.

Term of Office

- Elected by the Scout County Board for a term of three years.
- The County Treasurer is eligible for re-election for one further period of three years.

Roles

- Member of the National Council
- Member of the Scout County Board
- Member of the Scout County Management Committee

Key areas of responsibility

- To deal with the financial affairs of the Scout County.
- To establish and manage the Scout County bank accounts.
- To be responsible for the supervision of the financial planning of and the monitoring of income and expenditure from the Training and Events run by the Scout County.
- The implementation and monitoring of the application of the Associations Finance Manual within the Scout County.
- To prepare and present the annual budget for the Scout County for approval by the Scout County Management Committee.
- To prepare the annual accounts of the Scout County for the approval of the Scout County Board.
- To receive the annual accounts of all Scout Groups in the Scout County from the Group Treasurer.
- To support Scout Groups in the preparation of annual accounts & other financial matters as required.
- To submit the annual accounts of the Scout County and each Scout Group in the Scout County to the National Treasurer via the Provincial Treasurer.
- To support all Campsite/Centre Managers in their Scout County to ensure compliance with Rule 170.
- The County Treasurer will support the financial operations of the Scout Groups within the Scout County. The support will include:
 - Reviewing Financial procedures (including cheque signing procedures)
 - Maintaining a register of Scout Group Bank Accounts (includes Credit Union, An Post accounts etc.)
 - Working with the County Commissioner / Training Team to ensure training as required is available to and undertaken by the Group Treasurers
 - Supporting the Group Treasurer in the preparation of the Scout Group Budgets.
 - Reviewing the annual Scout Group Accounts.
- To carry out any other functions or duties as required by the Scout County Management Committee.

Working with

- County Commissioner
- Scout County Management Committee
- Provincial Treasurer

Accountable to

- Scout County Board
- National Treasurer

Time commitment

- Meetings of the Scout County Board & the Scout County Management Committee must be attended.
- Time will be needed for preparation of the various budgets, accounts and documents required in addition to the work required for the carrying out of the financial affairs of the Scout County.

Qualifications

- Membership of the Association in accordance with the rules
- Customised training
- Full knowledge and understanding of the aims and policies of the Association
- To demonstrate an ability to discharge the key areas of responsibility
- Basic understanding of Accounts

APPENDIX 2: Bank Reconciliation Template

*should be presented to County Management Team as an appendix to the Accounts; as proof of the funds therein.

€

Date: Balance per Accounts

Cheques outstanding (paid but not in bank statement)			
.....	0		
.....	0		
.....	<u>0</u>	<u>0</u>	0
Lodgements outstanding (lodged but not in bank statement)			
.....	0		
.....	0		
.....	<u>0</u>		
	0	0	
Charges not reflected in account	0	(0)	
Balance per Bank Statement		<u> </u>	
		<u> </u>	

APPENDIX 3: Scout County Annual Budget Template

Scout County Name
Scouting Ireland
Draft BUDGET for Year:

Programme / Events		Amount	%
	Beaver		
	Cubs		
	Scouts		
	Ventures		
	Rovers		
	General Events		
	National Events	_____	0
Meetings			0
National Council			0
Training			0
Administration			
	Postage		
	Telephone		
	Stationery		
	Bank Interest & Charges		
	Miscellaneous	_____	0
Events / Conferences			
	Youth		
	Adult	_____	0
Volunteer Expenses			0
Group Assistance			0
County Development			0
Other			0
TOTAL Budget		A	<div>_____</div> <div>0 0%</div> <div>=====</div>
Financed By:			
National Office Rebates received in previous year			
WTS Training Courses			
Other			
Balance to Charge out to groups			
TOTALS		B	<div>_____</div> <div>0</div> <div>=====</div>

APPENDIX 4: Scout County Quarterly Budget v Actual Template

Scout County Name
Scouting Ireland
Draft BUDGET for Year:

Programme / Events		Annual Budget	Q1 Actual	Q2 Actual	Q3 Actual	4	Remaining
	Beaver						
	Cubs						
	Ventures						
	Rovers						
	General Events						
	National Events						
	Ventures	_____					0
Meetings							0
National Council							0
Training							0
Administration							
	Postage						
	Telephone						
	Stationery						
	Bank Interest & Charges						
	Miscellaneous	_____					0
Events / Conferences							
	Youth						
	Adult	_____					0
Volunteer Expenses							0
Group Assistance							0
County Development							0
Other							0
TOTAL Budget		A					
<u>Financed By:</u>							
National Office Rebates received in previous year							
WTS Training Courses							
Other							
Balance to Charge out to groups							
TOTALS		B					

APPENDIX 5: Expense Claim Form



Scouting Ireland Expenses Claim Form

Name -	Department/Section:	From:	To:
--------	---------------------	-------	-----

Mileage Expenses					
Date	From	To	Miles / KM's	Purpose of Trip	Cost
Total KM's			...	rate per km	0.2175 € 0.00
Total Miles				rate p mile	0.35 € 0.00
YTD Closing Miles / KM's (Last Claim)				Total Payable	€ 0.00

Accommodation & Meal Expenses					
Date	Location	Item	Receipt No.	Purpose	Cost
					€ 0.00

Parking; Bus & Rail Tickets				
Date	Item	Receipt No.	Purpose	Cost
				€ 0.00

Phone Bill				
Month	Service Provider	Receipt No.	Details	Cost
Phone Bill Attached ---withcalls analysed				€ 0.00

Other Expenditure				
Date	Item	Receipt No.	Purpose	Cost
				€ 0.00

Summary of Expenses Claim		TOTAL
Mileage		€0.00
Accommodation & Meals		€0.00
Parking, Bus & Rail Tickets		€0.00
Phone Bills		€0.00
Other Expenditure		€0.00
		€0.00

Bank Account Details	Current email Address:
Account Name	
Bank IBAN	
BIC Number	

I confirm that the above expenses were incurred wholly, necessarily and exclusively by me to discharge my role in Scouting Ireland and that I have endeavoured to achieve the best value for money in each item claimed.	
Claimant Signature:	Approved:
Name Printed:	Chq /EFT No
Date:	Date:

APPENDIX 6: Asset Register

Example Asset Register

List out all assets (equipment etc.) over € 200 purchased and held by the Scout Counties.

This schedule must be presented at least annually to the County Management team; preferably at the AGM together with the Accounts of the Scout County.

[illegible]

APPENDIX 7: Quarterly cost control form.

(County Name):

Monthly Control Form

Date / Month: _____

County: _____

Opening Balance from Prev Month: _____ € _____

County Income

Date	Membership	Programme	Uniform	Fundraising	Other	TOTAL
TOTAL						0

County Expenditure

Date	Programme Expense Details	TOTAL

TOTAL Expenditure 0

Amount transferred to County Treasurer _____

Signed:

Closing Balance C/Fwd 0

County
Commissioner

County
Treasurer

APPENDIX 8: Annual Return



Enter County Name
Statement of Income and Expenditure
01/09/20xx - 01/09/20xx

	31/08/20xx	31/08/20xx
	€	€
Opening Bank Balances		
1 AC1	-	-
2 Cash in-hand	-	-
Total Opening Balance	<u>-</u>	<u>-</u>
Income		
Scouting Ireland Rebate	-	-
Training & events income	-	-
County fees (subvention from groups)	-	-
Grant income	-	-
Other income	-	-
	<u>-</u>	<u>-</u>
Expenditure		
Training and events expenditure	-	-
Travel	-	-
Administrative Costs	-	-
National events/conferences	-	-
Grants paid out	-	-
Group Assistance	-	-
County Development	-	-
Other expenditure	-	-
	<u>-</u>	<u>-</u>
Surplus (Deficit)	<u>-</u>	<u>-</u>
Closing Balances		
1 AC1	-	-
2 Cash-in-hand	-	-
Total Closing Balance	<u>-</u>	<u>-</u>

Bank Reconciliation		Bank statement balance	Unpresented cheques / lodgements	Prior period Unpresented cheques / lodgements	Closing reconciled balance
1	AC1	0.00	0.00	0.00	0.00
2	Cash in-hand	0.00	0.00	0.00	0.00
Total Closing Reconciled Balance					0.00