

Girl Guides of Canada, Ontario Council: Allocation Descriptions

EXPENSES	
	Quick Tip 6 - Submitting a Manual Expense Request Quick Tip 7 - Allocating a Purchase Card Expense
Expense Allocation Category	When to use it
Awards and Badges	Badges, pins, insignia and awards ordered through the Guide Store or fun crests from other vendors. Please note that artwork approval is required before ordering unit-designed crests.
Cash Advance	Amount requested for a cash advance (a unit's petty cash). Please refer to Quick Tip 13 - Requesting a Cash Advance . Please keep in mind this category is <u>not</u> used for Advancement Ceremony purchases - you should be allocating them to Special Events.
Craft Supplies	Purchases of generic crafts supplies such as glue, scissors, markers and crayons etc. used during regular meetings. Craft supplies purchased specifically for overnight activities should be allocated to ITC - Taxable Activity.
CWFF - Transfer to Province	ONLY used when the unit keys a transfer request to forward CWFF funds collected, from the Unit to Province.
Equipment Purchases	Unit purchases of tents, electronics such as CD players/karaoke machines, camping gear, etc. (usually larger ticket items over \$100).
Fall (Mint) Cookie Payments	ONLY used with Transfers: Payment portion for fall (mint) cookies from/to other units (refer to Quick Tip 17 - Making a Unit-to-Unit Transfer for Cookies) or payment withdrawal completed by Province.
Fundraising - Approved	Not applicable unless a fundraising FR.1 application has been submitted and approved. The FR.1 form is required for all non-cookie fundraising. Record the expenses associated with the approved Fundraising activity.
GGC Property Rental	Not applicable; Provincial use only. Province transfers for GGC property rentals and activity facilitation.
Gifts	To thank guests such as speakers, or demonstrators (\$20 or less per person to comply with the Unit Expense Guidelines). Please note that gift cards, alcohol, jewellery etc. are NOT permitted.
International Trip Purchases	Only used by International Trip Units. For any expenses associated for and during the International Trip.
ITC -Taxable Activity - Overnight + Day 15+	All expenses relating to overnight activities for all ages as well as Day activities where the majority of participants are 15 or older (Rangers or Trefoil). ITC is the short form for Input Tax Credit. Please refer to the guidelines HST for Ontario and Nunavut Units and Quick Tip 24 - Taxable Activities & HST .
ITC -Taxable Activity -No Tax Charged-Overnight + Day 15+	All expenses relating to overnight activities for all ages as well as Day activities where the majority of participants are 15 or older (Rangers or Trefoil) and the vendor did not charge tax. Please refer to the guidelines HST for Ontario and Nunavut Units and Quick Tip 24 - Taxable Activities & HST .
LEAP payments	Only used by LEAP units for expenses for LEAP units (transfer of payments to province).
Membership Fees Forwarded	Not applicable. ONLY used when a transfer request has been made to forward the membership fees collected and deposited into the account; entered as Unit to Province transfer.
Parent Orders Purchases (Guide Store)	Uniform items, program books, etc. ordered by parents or Guiders and purchased by the Unit. (i.e. a bulk order from the Guide Store includes extra items requested by the parent ONLY). Parents and guiders to reimburse funds to the unit account.
Postage/Courier	Postage costs (i.e. Pen Pal letters) and shipping fees relating to Unit purchases.
Previous Guiding Year Spring (Sandwich) Cookie Expense	Expenses relating to the previous year's spring (sandwich) cookies in the new Guiding Year (i.e. parent refund if they overpaid for cookies)
Printing, Office Supplies and NSF Fee	Printing of forms for parents (Safe Guide etc.), unit rosters, photographs and meeting needs (i.e. colouring sheets for regular unit meetings) when printed at an outside source such as Staples, UPS, etc.
Program (Non-craft Supplies)	Purchases of non-craft supplies for program work, or meeting snacks, or guest providing program work in the meeting space.
Public Relations	Costs relating to the promotion of Girl Guides - advertising, flyers, etc. Please contact our Marketing & Communications department for promotional material that is free to units or to apply for a subsidy.
Special Events (Calendar + Day Camp <15)	All expenses relating to an outing or larger program day event (where the majority of the participants are under 15). For example; cooking school trip, day trips to Zoo or Museum, bowling etc. Provincial transfers for Event Calendar and Outdoor Experience bookings
Spring (Sandwich) Cookie Payments	ONLY used with Transfers: Payment portion for spring (sandwich) cookies from/to other units (refer to Quick Tip 17 - Making a Unit-to-Unit Transfer for Cookies) or payment withdrawal completed by Province.

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Training	With pre-approval from other unit guiders - First Aid, day events run by your Community, as per the Spending Guidelines. For the First Aid Subsidy form: www.guidesontario.org/index.php/quick-links/forms-for-members/263-membership-form-first-aid-subsidy .
Travel (Mileage) Non-trip Related	Guiders <u>cannot</u> charge gas to the unit (by purchase card or a manual expense) without a rental vehicle. However, mileage can be claimed by completing the Mileage Log. Please refer to the Unit Expense Guidelines and Quick Tip 20 - Mileage as a Unit Expense.
Z-OC Clearing Account	Not applicable; Provincial use only.
REVENUE	
	Quick Tip 5 - Allocating a Deposit
Revenue Allocation Category	When to use it
Campership Subsidies	Not applicable; Provincial use only. Province transferring campership funds.
CWFF Collected	Money collected for Thinking day and money raised for CWFF. Following the deposit, the Unit is required to request a transfer to Province in order to forward the funds to the Canadian World Friendship Fund. Refer to Quick Tip 8 – Submitting a Transfer Request .
Donations	Cash donations from cookie blitzes etc. Any cheque donation needs to be mailed to Ontario Council. The funds are then transferred to the Unit's account. If a tax receipt is required (donations more than \$20), ensure the address is included with the cheque.
Dues	Dues collected from the girls; weekly, monthly, annually, semi-annually etc.
Equipment Revenue	Funds collected for units borrowing equipment from unit to unit.
Fall (Mint) Cookies	Revenue collected for the fall (mint) cookie campaign. The full \$60 per case ordered must be deposited and correctly allocated.
Fundraising - Approved	Not applicable unless a fundraising FR.1 application has been submitted and approved. The FR.1 form is required for all non-cookie fundraising.
International Trip Revenue	Only used by International Trip Units. For participant payments for travel outside Canada with the name of the participant included in the comments.
LEAP Revenue	Only used by LEAP units for participant payments for LEAP units. (Do not extract taxes)
Membership Fees Collected	Any annual membership fees collected in cash. Units should not collect the membership fee, all girl registration should be done online. For paper registrations, please contact your Unit Administrator for instructions. If the unit has been instructed to deposit cash membership fees to the unit account, the full membership fee should be transferred to Province. Refer to Quick Tip 8 - Submitting a Transfer Request . Province also uses this account when transferring the \$24 unit portion of the membership fees to the Unit.
Parent Orders Revenue (Guide Store)	Revenue collected from Parents or Guiders to pay for uniforms, program books, etc. that are purchased by the unit. Do not "Extract HST" when allocating.
Previous Guiding Year Spring (Sandwich) Cookie Revenue	Deposits of cookie revenue for cookies purchased in the previous Guiding Year. Include an explanation in the comments section (i.e. 3 cases unsold 2017 spring cookies). Also used for transfers from Province.
Special Events (Calendar + Day Camp <15)	Revenue collected for a DAY event organized by your unit or any event booked on the Events Calendar or Outdoor Experience . If the majority of the participants of a day event are 15 or older (Rangers, Trefoils), then the Taxable Activity (Extract HST) allocation is used and HST needs to be charged.
Spring (Sandwich) Cookies	Revenue collected for the spring (sandwich) cookie campaign. The full \$60 per case ordered must be deposited and correctly allocated.
Taxable Activity (Extract HST) - Overnight + Day 15+	Funds collected for overnight activities or camps and HST needs to be charged (and extracted). Also used for day events where the majority of participants are 15 and older (Rangers, Trefoils). This is the only allocation that requires the "Extract HST" box checked. Please refer to the guidelines HST for Ontario and Nunavut Units and Quick Tip 24 -Taxable Activities & HST .
Taxable Activity (GST) - QC/NU	Funds collected for overnight activities or camps and GST needs to be charged (and extracted) in Quebec or Nunavut. Also used for day events where the majority of participants are 15 and older (Rangers, Trefoils). This is the only allocation that requires the "Extract HST" box checked. Please refer to the guidelines HST/GST for Quebec and Nunavut for Examples and FAQs.
Training	Revenue collected from Guiders to pay for training.
Z-OC Clearing Account	Not applicable; for Provincial use only.