

Support Committee Internal Financial Policy & Procedures

By: Army Cadet League of Ontario



2015

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Introduction

The support committees in conjunction with the Army Cadet League, has created these procedures over a number of years. These procedures are a set of documents that describe our Cadet Corps policies for our operation and the procedures have become vital within our organization. They were initiated because the committees wanted to have some kind of a procedural flow for handling cash within our league.

Purchase Requisition Forms

The Purpose:

The purpose of the purchase requisition form is to ensure that there is an approval for all purchases made to the Corps. The commanding officer and the chair committee approve each requisition so that there is no mistake for the expense. The expense can be for any authorized expense that needs to be reimbursed.

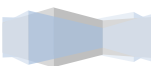
If this is for travel expense they **MUST** be approved before the actual travel date then all receipts must be submitted for reimbursement.

If there are no receipts there will NOT be a reimbursement.

The Purchase Requisition Form

The person requesting funds fills out the purchase requisition form and hands it to the treasurer or the chair of the committee for approval. Attached to the form is the original receipt for the expense with a full explanation as to why the expense occurred.

The form itself will show both approvals plus the purpose of the expense so it can be allocated appropriately for the financial records. This also allows the treasurer to balance all purchases to the budget.





Purchase Requisition form – Request for Funds

Date Submitted: _____ Submitted by: _____

Payable to: _____ Amount: _____

Type of activity and/or reason for the expense:

Date Approved: _____

Commanding Officer

Support Committee – Chair

Accounting Purposes

Cheque Number: _____ Invoice Number: _____

Additional information:



Canteen Sales

The purpose of the canteen is to sell healthy snacks and drinks to all the cadets and other people who happen to be in the Armoury at that time with the intent to make a profit. The objective is to ensure that all Cadets have some proper nourishment when they are at the Armoury for the two to three hours on their regular scheduled evening and perhaps required during other Cadet functions throughout the course of the year.

Canteen Sale

The procedures for the canteen are as follows:

- At the end of each night that canteen is held a Canteen Cash Sales Sheet will be completed and signed by two committee members
- The amount from the night's sales will be entered into the canteen log book which will indicate the date, amount of revenue from canteen sales and initialed by two support committee members. If two are not available then the CO can initial
- The completed sheet along with the cash will be placed in an envelope with the Canteen Cash Sales Sheet and the envelope will be sealed and initialed by two committee members.
- The amount of the deposit will be written on the outside of the envelope and initialed by both committee members.
- The envelope will then be stored at the Corp in a safe and secure location until it is ready to be deposited.
- The agreed upon float balance will remain in the float box and will be counted each night to ensure accuracy
- The canteen deposit should be made *twice a month* and be processed as follows:
 - a. The envelopes are removed from the safe location
 - b. Each envelope being deposited is recorded onto a canteen deposit form so that a total for the deposit can be determined
 - c. The contents of each envelope is opened and the amount is confirmed with the amount on the Canteen Cash Sales Sheet inside and the amount that is written on the envelope
 - d. All amounts are combined and the total amount should match the amount on the canteen deposit form
 - e. The Bank Deposit Policy is then followed



Canteen Purchases

Anytime the canteen needs to be restocked these rules must be followed. The actual purchase can happen in these two possible ways.

1. Committee members can go out to purchase all stock and pay for it themselves. Bring the receipts in and be reimbursed.
2. Committee members can request cash or cheque from the treasurer by filling out a “Request for Canteen Purchase Form” This form has to be filled out and signed by one of the executive members. Once the purchase has been made all receipts MUST be returned along with the left over cash. If there is a shortage any funds must be paid back it will be done by way of approval of receipts at that time. If there is a discrepancy of the returned cash it will be paid out of pocket from the member who went out to purchase the goods for the canteen.

Look at the attached form for the “Canteen cash sheets”



Canteen Cash Sheet

Date: _____

Beginning Float _____

.01 X _____ = _____

.05 X _____ = _____

.10 X _____ = _____

.25 X _____ = _____

1.00 X _____ = _____

2.00 X _____ = _____

5.00 X _____ = _____

10.00 X _____ = _____

20.00 X _____ = _____

Total Cash _____

Less Float _____

Total Sale _____

Counted by: _____

Counted by: _____

Approved by: _____

Canteen Cash Sheet

Date: _____

Beginning Float _____

.01 X _____ = _____

.05 X _____ = _____

.10 X _____ = _____

.25 X _____ = _____

1.00 X _____ = _____

2.00 X _____ = _____

5.00 X _____ = _____

10.00 X _____ = _____

20.00 X _____ = _____

Total Cash _____

Less Float _____

Total Sale _____

Counted by: _____

Counted by: _____

Approved by: _____



Fund Raising – Tagging

The Purpose:

The purpose of this procedure is to ensure that all tagging days are run efficiently. Tagging has to be organized in order to achieve a large amount of funds. The dates must be set, letters must be sent out and confirmations must be received. The Cadets must be organized and it's the support committee's obligation to ensure that each Cadet has an understanding of their responsibilities.

Setting the dates

Tagging dates should be set in consultation with the Commanding Officer and the Support Committee. Although fundraising is the Support committee's responsibility, the CO must provide supervision for the Cadets on tagging events. Therefore it is important that the dates meet with their approval and do not conflict with training exercises.

Confirming Store Locations

A letter has to be sent to each location that the Corps wants to attend along with the insurance certificate. The letter is a standard form and must be sent out at least 1 – 2 weeks prior to the set tagging date. Once the confirmations are returned the list of stores to which the tagging will be held at can be created.

See the attached letter

Organizing the Tagging Day for the Cadets

On the day of tagging the *MASTER LIST OF TAGGING AND CADETS* form should be filled out. This form is a list of what locations are approved to tag at that day and this is where groups of Cadets can be assigned to attend each location. This way when there is a need to see where a specific Cadet is you will be able to find them at a glance.



Counting Procedure Manually by Hand

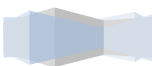
The actual count of all funds received must follow this procedure:

1. At all times there must be at least three people present during the count including Officers.
2. There must be a minimum of 2 people (not related) doing the actual count. Officers can assist or oversee along with the Support Committee members.
3. The “Tagging cash count” forms can be filled out by location or by day. It depends on how the Corps want to track where or when they made the most money. If it is filled out by location then the monies have to be counted that way and tracked as such. If the money is just put into a pile to be counted then all you have is total of funds received and not a count by location. This has to be decided upon before the count actually takes place.
4. The box numbers have to be noted on each of the forms by location – This way you have accounted for each box that went out.
5. Count and roll up all the coins using the “Tagging cash count” form write down the number of rolls and loose coins by each denominator.
6. Each form has to be added up and each person doing the actual count is to sign the form acknowledging they counted the cash.
7. Preferably one of the following are to check the count and sign off on the amount counted on each form; the Commanding Officer, Support Chair, Support Treasurer or CIC Officer or another screened member of the Support committee.
8. If more than one deposit is made during the day, be sure that all the totals of the supporting count sheets match the total of each deposit.
9. The deposit sheet is photocopied and left at the corps and a copy of the deposit receipt being issued by the bank is to be stapled to the deposit sheet (confirming that the two match). ***It is important that this be checked by someone other than the person who made the deposit.***
10. The forms are kept for reconciliation as well as a calculation to see what store produced the most revenue.
11. Loonies (\$1.00) must be rolled and banded in groups of four (4).
12. Toonies (\$2.00) must be rolled and banded in groups of four (4).
13. All other are to be banded into groups of ten (10).
14. Put money into separate crates that are not too heavy.

The Cadets collect the monies from each location and bring the cash boxes to the armoury to be counted. The Cadets are tracked by location. There will be one count sheet created per location so that at end of that day and/or evening each separate count sheet by location will be tallied up onto one count sheet for the day. The final count sheet is created by adding up all the count sheets into one. The cash is taken to the bank at the end of that days count. If the bank is closed it must be taken to the bank on the next open day.

Counting Procedure Using Computer

Follow the steps above. The only additional step is to the “tagging cash count” form will go to the person who is entering the amounts onto the Tagging spreadsheet. This spreadsheet will calculate for you the actual dollar by store. The summary sheet will then consolidate all the stores into one. The summary is printed off for the deposit information.



The Tagging Cash Count Form

The “tagging cash count” form is filled out by the date the collection was done it also denotes the box numbers; this is to ensure that all the boxes are returned. The form also shows the store name.

The actual count is listed by denomination. All you do is count the rolls or loose change and multiply it by the dollar value and put the total amount in the appropriate row and add up the amount.



Tag day Fund Raiser

Cash Count Form - Tagging Day

Date _____
 Box # (s) _____
 Store/site _____

| <u>Coins</u> | <u>Number of coins in roll</u> | <u>Total Per Roll</u> | <u># of Rolls</u> | <u>Loose Coins # & # of Bills</u> |
|--------------|--------------------------------|-----------------------|-------------------|---------------------------------------|
| \$ 0.01 | 50 | \$ 0.50 | | |
| \$ 0.05 | 40 | \$ 2.00 | | |
| \$ 0.10 | 50 | \$ 5.00 | | |
| \$ 0.25 | 40 | \$ 10.00 | | |
| \$ 1.00 | 25 | \$ 25.00 | | |
| \$ 2.00 | 25 | \$ 50.00 | | |
| \$ 5.00 | | | | |
| \$ 10.00 | | | | |
| \$ 20.00 | | | | |
| \$ 50.00 | | | | |

Person Counting: Please print name then sign beside your name:

Signature of CO/Chair:





Name of Commanding Officer
Address:
Phone: 705-728-3761 ext. 4811
Fax: 705-726-9373

Date:

Insert Name of store

Attn.: Contact Person

Dear Sir/Madam,

RE: TAG DAY FOR LOCAL ARMY CADETS

Once again, it is time for the _____RC(Army) Cadet Corps to start their seasonal fundraising drive. We are requesting you to allow our Cadets to fundraise at your location. We do so by having our Cadets remain on the outside of your premises in hopes to offer Cadet Tags in exchange for a donation. Offering these tags is our primary form of fundraising that the Cadet Corps utilizes. All funds collected go back into their operating budget for special activities. The Cadets also upgrade or acquire new equipment necessary for such events. Without the support of our Community Partners these activities would cease to exist or be greatly diminished.

If permissible our Cadets will be tagging Thursday, April 9 and Friday, April 10, 2015, from 6:00 p.m. to 9:00 p.m. and Saturday, April 11, and Sunday, April 12, 2015 from 9:00 a.m. to 5:00 p.m.

All funds raised will be used for the benefit of the youth of our Community. Your assistance and cooperation will be greatly appreciated, as it is our only appeal to the public to raise funds each year. At your convenience could you sign the attached authorization sheet and fax a copy to the fax number listed herein.

Please note, all Cadet activities, including Tag Days are covered under our group insurance policy. For further information or clarification please feel free to contact me.

Thanking you in advance for supporting the youth of our Community.

Sincerely,

Royal Canadian (Army) Cadet Corps



April 7, 2015

Name of Corps: _____

Re: Tag Day Letter

Page 2

Authorization Section:

I, _____, of _____ Store located at

_____ hereby grant permission for the **Insert of Corps:**
_____ to raise funds by tagging on our premises.



MASTER LIST OF TAGING LOCATIONS AND CADETS

Date: _____

| Location | Cdn Tire | Cdn Tire | Costco | No Frills | Wal-Mart S | Wal-Mart N | SDM Bayfield |
|-----------------|----------|----------|--------|-----------|---------------|---------------|-----------------|
| Pick-Up Time | 8:45 | 8:45 | 8:30 | 8:45 | 8:45 | 8:45 | 8:45 |
| Driver - Out | | | | | | | |
| Driver - In | | | | | | | |
| Cadet 1 | | | | | | | |
| Cadet 2 | | | | | | | |
| Cadet 3 | | | | | | | |
| Cadet 4 | | | | | | | |





Name of Commanding Officer

Address:

Phone:

Fax:

Insert Store Name

Date:

Attn: Contact Person

Dear Sir/Madam,

RE: TAG DAY FOR LOCAL ARMY CADETS

We would like to thank you for reserving your location on Thursday October 18th and Friday October 16, 2015 from 6:00 p.m. and Saturday October 17, 2015 from 9:00 a.m. to 5:00 p.m. for our cadet tag days.

All funds raised will be used for the benefit of the youth of our Community. Your assistance and cooperation was greatly appreciated, as it is our only appeal to the public to raise funds each year.

We are hoping to do another tag day in the spring and will be contacting you later with the dates and hope for your support once again.

Thank you again for supporting the youth of our Community.

Sincerely,





Name of Commanding Officer

Address:

Phone:

Fax:

Sobey's Inc
409 Bayfield St
Barrie ON L4M 6E5

October 30, 2015

Attn: Contact Person

Dear Sir/Madam,

RE: TAG DAY FOR LOCAL ARMY CADETS

We would like to thank you for reserving of your location on Thursday October 18th and Friday October 16, 2015 from 6:00 p.m. and Saturday October 17, 2015 from 9:00 a.m. to 5:00 p.m. for our cadet tag days. We regret that due to poor attendance that we were not able to use the location every tag day but we greatly appreciate your giving us the opportunity to have the use of the location.

All funds raised will be used for the benefit of the youth of our Community. Your assistance and cooperation was greatly appreciated, as it is our only appeal to the public to raise funds each year.

We are hoping to do another tag day in the spring and will be contacting you later with the dates and hope for your support once again.

Thank you again for supporting the youth of our Community.

Sincerely,

Phone:

Fax:





DRIVERS LOG

Annex "B" to:
CLC Policy 10.1
Last revised August 2006

To be used where parents or casual volunteers are used to transport cadets during local events, fundraising activities or are otherwise transported in private vehicles. This form is to be retained on file.

INSTRUCTIONS:

1. Provide cadets with a contact phone number. This should be the corps number and the driver's home or a cell phone number. Drivers should carry a cell phone.
2. Drivers **MUST** supervise the cadets under their charge and will drop off the last cadets two at a time, and pick up the first cadets two at a time. Drivers must never be alone with a cadet.
3. A Driver **MUST** make contact with the adult in charge at the destination.
4. If the activity is fundraising, cadets should be instructed clearly on why they are fund-raising and can even be given introductory lines the cadets can use when communicating with the public.
5. The Driver must be known to the cadet corps as a trustworthy and reliable individual and produce their Driver's license and Insurance prior to signing this log.

NAME OF DRIVER: _____

DRIVER'S TEL: _____ Vehicle License Plate: _____

DESTINATION: _____

EVENT / ACTIVITY: _____

DATE: _____

CADET CORPS # _____ CORPS TEL: _____

NAME OF CADETS TRANSPORTED: (1) _____

(2) _____ (3) _____

(4) _____ (5) _____

(6) _____ (7) _____

I hereby certify that I am a licensed and insured driver entrusted with the care and control of the Cadets assigned to me. I will drive in a safe courteous manner and abide by the rules of the road and the laws governing my motor vehicle. I understand the policy of The Army Cadet League of Canada requires that cadets must at all times, travel and work in pairs or groups.

DRIVER'S SIGNATURE: _____ **Date:** _____



Tagging Check List

1. Committee chooses date and confirms with Commanding Officer
2. Confirm dates are not in use by Air and Sea/Navy Cadets (see protocol attached)
3. Complete and send *Tagging Coordination Form* to League (see attached)
4. Confirm locations by letter sent to each location-follow-up as needed
5. Follow-up with insurance forms as needed to locations that request them
6. Have CO post date on Cadet Calendar
7. Confirm availability of Staff for each tagging session
8. Decide if prizes are going to be handed out and if so start to collect
9. Send note home with Cadets each week x 4 weeks prior to tagging
10. Ensure there are adequate supplies: tags, boxes, coin wrappers (3 weeks prior)
11. Hand out notes to parents requesting drivers (2 weeks prior)
12. Decide on lunch arrangements (2 weeks prior) and make arrangements
13. Print necessary forms (drivers log, store location, count sheets etc)
14. Send Cadets out on tagging dates
15. Ensure parent drivers sign Driver's Log (see attached)
16. Adhere to Tagging Cash Counting Policy
17. Arrange to have funds locked up and/or deposited directly to Cadet account



Monthly Financial Reporting Policy

The Purpose:

The purpose of submitting financial statements is to ensure accuracy and transparency. Every Corps must have a monthly committee meeting and in each meeting the treasurer must present a financial report to the rest of the committee. In each report they must present the following:

- Monthly Financial Statement :
 - This statement must show accurate and up to date revenues and expenses
 - The treasurer must be able to present all expenditures and when comparing year to year must have a detailed explanation for the variances
 - **The copy of the financial statement must be signed off by the Chair and the treasurer at each meeting and this signed copy of the statement must be filed with the minutes of the meeting**
- Bank Statement for the month :
 - Complete with a copy of the bank reconciliation showing how your financial statement balances to the bank statement.
 - This must be visual for all to see
 - **The bank statement must be signed off by the Treasurer and the Chair monthly**
 - The signed and approved copy of the bank statement must be kept for future audit purposes
- Copy of all deposits receipts must be available and present for the report
 - All deposits should show what was deposited
 - This must balance to the revenue reported in the financial statements
- Copies of all cheques written that have cleared the bank during the period of the bank statement
 - All cheques issued must be copied and kept on file for the monthly reporting
 - All receipts and authorizations must be attached
- The committee will review all documents submitted and approve that the monthly financial statement is correct and corresponds with all supporting documents
- A motion will be made to approve the financial statement and documented in the meeting minutes
- If a discrepancy is reported it will be noted in the minutes and the Chair of the Support Committee will contact the League Financial Compliance Officer



Bank Deposit Policy

- All bank deposits must be counted by two committee members of which one is the treasurer and one is an executive committee member (Chair, Vice-Chair, Secretary)
- The bank deposit form/book will be initialed by both committee members.
- Two copies of the bank deposit form will be made:
 - One copy will be kept at the Corps
 - One copy will accompany the deposit along with the original document
- Once the deposit has been completed the deposit receipt will be attached to the copy of the deposit form and will be returned to the Corps to be matched up with the copy kept there. The original deposit form will remain with the bank.
- Any discrepancy between the amount on the copy of the deposit record and the actual deposit will be reported to the Chair of the Support Committee.
- The Chair of the Support Committee will then report the discrepancy to the League Financial Compliance Officer.

