

The Hong Kong Girl Guides Association

Requirements and Guidelines for Division/District Activity/Unit Expenditure Receipts

1. To submit original receipts; photocopies of the receipts will not be accepted.
2. If Sponsoring Authority would like to keep the original receipts for auditing, the person in charge should approve the photocopied receipts with signature.
3. For those receipts without shop name, address, or company seal etc., company should stamp on the receipt for approval.
4. Definition of an official receipt:
 - 4.1 Modification of content and use of correction fluid are not allowed.
 - 4.2 Credit card receipt is not allowed.
 - 4.3 The official receipt should include the name of the shop, date and the items bought. Receipt printed from cash register, normally there is only price without item details. Please indicate the item details besides. Every receipt should be signed by two persons (including: purchaser/ activity in-charge / Sponsoring Authority in charge/ Unit Guider/ *Division Commissioner/ *District Commissioner/ *Division Treasurer).
 - 4.4 Invoice cannot be considered as an official receipt. If the shop failed to provide valid receipt, the person in charge or Unit Guider need to ask the shop representative to sign for verification, and approved by the Division Commissioner or person in charge.

Remarks: For Division or District activities, two persons with * need to sign.

5. Items named on receipt: The purchased items should be named in details.
 E.g. <Stationary> is too general and will not be accepted; <Gift> should be classified under the category and quantity; <Photocopy> should list out the details, for example Notice/ Notes/Letters and quantity etc.
6. For receipts printed on heat-sensitive paper (e.g. supermarket receipt): Please photocopy the receipt, it is invalid when it fades out of color.
7. Transportation Fee: Please specify the route (start / end point) and types of goods being transported. All parking fee and fuel cost will not be accepted.
8. Volunteer/Instructor Allowance: Lunch and transportation fee are included (taxi fee will not be accepted). Other expenses and receipts will not be accepted.
9. For public transport or shops which are not able to issue receipts, the purchaser should list out the types of public transport taken, starting point, number of people, each journey or each person fees etc./ Items and price should be listed with explanation on a piece of white paper. Please sign and give to the Unit Guider/ person in charge or Division/ District Commissioner to sign and approve.
10. Invalid receipt : If the receipts do not meet the above requirements and standards, the receipts will not be accepted, and the purchaser must return the amount.

11. To facilitate the inspection and documentation, please stick the receipts on the A4 size paper. Each receipt should be numbered and listed the correspondent expenditure item.
12. For payments in different currencies, please specify the exchange rate of that day and the corresponding amount in HKD.
13. All units must complete and submit the "Financial Report" and "Activity Report" by 15th July every year, together with the annual account record, official receipts and a photocopy of the bankbook (Please update the balance on 30th June every year and photocopy of the bank balance). It is valid with the Sponsoring Authority in charge signature. Please submit all documents to the Hong Kong Girl Guides Association; District Commissioner will assist in auditing. The forms can be downloaded from the Hong Kong Girl Guides Association's website (<http://www.hkgga.org.hk>).
14. To avoid mail lose, it is better to hand in the documents by school staff / Unit Guider / courier to 1/F, Hong Kong Girl Guides Association Office, the Hong Kong Girl Guides Association will NOT be responsible for any loss.