



Pathfinder Honour: Workbook

Bookkeeping



Name:

Club:

Date Started:

Date Completed:

Instructor Name:

Signature:

Club Director's Name:

Signature:

Please Award Patch:

Date:

To be signed by Authorised Person (ie District Director for Pathfinders) after satisfactory completion. Leaders, please see the Assessment Sheet for a checklist of practical requirements and a short test to check knowledge of honour.

Date Patch Presented

Bookkeeping Honour

Requirement 1 Make out a household budget and keep an accurate cash (ie income) and expense record for three (3) months (junior youth can do this in cooperation with parents), or boys and girls living on a farm may keep an accurate expense and income record in connection with crops, dairy products, or livestock. Alternatively, for a well-run Pathfinder Club, the cash flow of the Club may be substituted for the household or farm.

We have included tables on Pages 4 and 5 of these notes. Use them for this Requirement and for Requirement 2. Alternatively, you may use the *Bookkeeping Honour Workbook_Spreadsheet* (Microsoft Excel 2003)

Requirement 2 Keep a personal cash record and budget for at least three months.

Please see comments under previous Requirement.

Requirement 3 For a period of one month:

- a. Keep a vehicle mileage log;
- b. Keep a log on vehicle fuel consumption and fuel expenses

Please see pages 6 and 7.

Requirement 4 Demonstrate ability to:

- a. Write and endorse checks

Please use your imagination to complete the 'cheque'. You must complete all the shaded areas.

Date:		Deep River Bank 222 Flow St. Rain City	Date:	
Payee:		Pay:	Not Negotiable	
		The sum of		
Fwd.	\$		\$	
Chq.	\$			
Bal.	\$			
000234		000234 "058 111 856982 1522"		

What I have done:

- b. Check receipts / invoices
- c. Check bills (ie Tax Invoices) and monthly statements
- d. Report expenses or keep an expense log;

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e. **Calculate simple interest.**

Calculate the correct answer for the following:
Mrs Shampoo invests \$2000 in the Cosmetic Bubble Bank for 5 years. The interest rate is 4% per annum. Calculate how much simple interest her money will earn over this period of time.

Requirement 4 Understand the basic principles and outline benefits and pitfalls of:
Please write brief notes in the spaces provided.

a. Electronic banking

Basic principles:

Benefits:

Pitfalls:

b. Credit card system (ie Visa, Master Card etc)

Basic principles:

Benefits:

Pitfalls:

Bookkeeping Honour

Budget / Actual for Income and Expenses (Requirement 1)

Name:									
Details:									
WEEK	DATE (Week ending)	BUDGET (ie, your plan for each week)				ACTUAL (ie. What happened each week)			
		Description	In- come	Ex- pense	Cash on Hand	Description	In- come	Ex- pense	Cash on Hand
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									

Bookkeeping Honour

Budget / Actual for Income and Expenses (Requirement 2)

	Name:								
	Details:								
WEEK	DATE (Week ending)	BUDGET (Ie, your plan for each week)				ACTUAL (ie. What happened each week)			
		Description	In- come	Ex- pense	Cash on Hand	Description	In- come	Ex- pense	Cash on Hand
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									

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REQUIREMENT 3: For a period of one month:

a. Keep a vehicle mileage log;

Owner:		Type:			
Make:		Model:			
DATE	Details of Destination / Journey	ODOMETER		DISTANCE TRAVELLED	
		Start	End	This Journey	All Journeys

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REQUIREMENT 3: For a period of one month:

b. Keep a log on vehicle fuel consumption and fuel expenses

Notes.

To get started, insert the *DATE* and *Odometer* reading for the first fuel fill-up in the **yellow boxes**

In the *Bookkeeping Honour Workbook_Spreadsheet* there is a facility which automatically calculates the *Overall Values*. It is not very practical to include this in the table shown below. It is suggested that a running total be kept for each fuel entry. Each time you fill-up, enter the data for that fuel-up and include the running totals in the line below. There should be plenty of room.

Owner:		Type:			
Make:		Model:			
DETAILS AT REFILLING				TRIP STATISTICS	
DATE	Odometer (km)	Fuel added (L)	Cost of fuel (\$)	Distance Travelled (km)	Fuel Consumption (L / 100km)