Rotary
District 9510

REVIEW EDITION

F03 CONFIGURED SUPPORTING DOCUMENT

Event Budget Template

A controlled, editable working derivative for M-T1-CP-01-SD-03. Complete local facts, approvals and operational evidence before use.

Release truth. This file is configured for substantive review. It is not approved for public distribution or operational use. Local law, insurance, safeguarding, accessibility, privacy, brand, rights and accountable-owner checks remain mandatory.

Release control

Field	Controlled value
Status	**REVIEW — configured derivative; specialist finance/tax review and packaging QA required before release**
Supporting-document code	M-T1-CP-01-SD-03
Exact derivative title	Event Budget Template
Source initiative	M-T1-CP-01 - Community Open Day
Source initiative code	M-T1-CP-01
Source initiative title	Community Open Day
Initiative disposition	Canonical retained
Canonical parent	M-T1-CP-01 - Community Open Day
Canonical parent code and title	M-T1-CP-01 - Community Open Day
Named overlay or migration label	Canonical body
Redirect or tombstone route	None — retained canonical with stable source code
Family master	Playbook_F03_Budget_Commercial_Control_Master.md
Family / master version	F03 / 1.0
Recorded master SHA-256	6c78dc3a3d123952a69dcc5df0f1d5bc6e4bc96438753d353ea03bdf59df9081
Authoritative index	Playbook_Supporting_Documents_Master_Index.md v1.1
Configured master variant	F03 single mapped asset — Community Open Day adaptation
Derivative version	v0.1
Build date	2026-08-02
Component role	Editable operational Markdown budget workbook template

Adaptation note

This configured F03 derivative turns the Community Open Day budget into a controlled commercial record. It requires an explicit funding model; separates estimates, formal quotes, approved baseline, commitments, actuals, accruals and estimate to complete; distinguishes restricted, unrestricted and in-kind support; controls procurement, contracts, tax/GST review, cash/card reconciliation, contingency and conflicts; and closes with evidence, reconciliations and authorised sign-off.

> **Australian review boundary — not accounting, tax or legal advice.** This template does not decide GST registration or treatment, input-tax-credit entitlement, deductible-gift status, fundraising permission, tax-invoice wording, worker/contractor status, insurance, contract enforceability, accounting recognition or statutory retention. Obtain qualified Australian finance/tax advice and, where needed, legal review for the actual entity, transaction and jurisdiction before commitments or public financial claims.

1. Instructions

1. Create the working spreadsheet from the registers below; retain this Markdown derivative as its controlled specification and review copy.
2. Complete fields from approved event records, quotes, contracts, invoices, receipts, bank/merchant evidence, funder terms and qualified reviews.
3. Use a unique identifier for every assumption, income, expense, commitment, asset and evidence item.
4. Lock the approved baseline. Record forecast changes separately; never type over formulas or approved values.
5. An estimate or budget row is not authority to commit. Apply current delegation, procurement, contract and payment controls.
6. Do not infer tax, GST, donation, fundraising, invoice, insurance, contract or retention treatment.
7. Keep cash, restricted funding, unrestricted funding and in-kind support separate.
8. Reconcile every register, resolve or approve every variance, and complete close-out before status can advance from REVIEW.

2. 00_Control — event and approval sheet

Control	Approved value
Asset	M-T1-CP-01-SD-03 — Event Budget Template
Event name	______________________________
Host entity	______________________________
Event date	______________________________
Currency	AUD / other approved currency: __________
Cost centre / project	______________________________
Funding model	No-charge funded / Sponsor-grant supported / Ticketed-paid / Donation-fundraising / Approved combination
Event Owner	______________________________
Budget Owner	______________________________
Independent Finance Reviewer	______________________________
Authorised Budget Approver	______________________________
Delegation source and limit	______________________________
Version / status / date	______________________________
Approved income target	______________________________
Approved expense ceiling	______________________________
Approved contingency / basis	______________________________
Approval date	______________________________
Bank / merchant route	______________________________
Quote and tender rule	______________________________
Purchase-order route	______________________________
Contract approval/signature route	______________________________
Card control route	______________________________
Cash control route	______________________________
Qualified tax reviewer / review date	______________________________
Record-retention route	______________________________
Evidence-index location	______________________________

Approval statement

Approval authorises expenditure and commitments only within the approved event purpose, locked baseline, current delegation, procurement and contract route, reviewed funding restrictions, approved contingency route and reviewed tax/safety/insurance/legal conditions. It does not authorise a person to sign a contract, incur debt, make a public donation or tax claim, use a personal account, exceed delegation or redirect restricted funds.

3. Choose the Community Open Day funding model

Model	Required treatment	Selected
No-charge funded event	Confirm eligible restricted/unrestricted coverage; model cost per attendee and funding coverage, not an invented ticket break-even	[ ]
Sponsor or grant supported	Keep sponsorship, grant and donation categories separate; record deliverables, restrictions, timing, reporting and return conditions	[ ]
Ticketed or paid	Record gross price, qualified tax review, platform fees, capacity, refunds/cancellation and break-even	[ ]
Donation or fundraising	Obtain qualified review before gift, tax-deductible, receipting or fundraising wording; distinguish payment with material benefit	[ ]
Approved combination	Model and account for each stream separately; document interactions and restrictions	[ ]

Funding-model approval / reviewer / date: ____

4. 01_Assumptions — register

ID	Assumption	Source / date	Value	Confidence and reason	Sensitivity	Owner	Revi date
A-001	Attendance — low/base/high	____	____	High / Medium / Low: ____	Income, catering, capacity	____	____
A-002	Event hours / venue capacity	____	____	____	Staffing, venue, safety	____	____
A-003	Funding / price / income rate	____	____	____	Net income / coverage	____	____
A-004	Catering and consumable quantities	____	____	____	Variable cost / waste	____	____
A-005	Supplier quote validity / volatility	____	____	____	Expense / contingency	____	____
A-006	Weather or venue-change effect	____	____	____	Attendance / cancellation	____	____
A-007	Merchant fees / settlement / refunds	____	____	____	Net income / cash flow	____	____
A-008	Tax-treatment review status	____	____	____	Income / expense / reporting	____	____
A-____	____	____	____	____	____	____	____

An assumption is not a commitment or approval.

5. 02_Income — register

Use separate rows for tickets/fees, voluntary gifts, sponsorship, grants, sales, fundraising proceeds, reimbursements and other income.

ID	Type / description	Payer or source	Restriction / permitted purpose	Units	Rate	Gross	Tax-review status / component	Refunds	Merchant fees	Net income	Re
INC-001	____	____	Restricted / Unrestricted / Conditional: ____	____	____	Formula	____	____	____	Formula	____
INC-002	____	____	____	____	____	Formula	____	____	____	Formula	____

Income formula: Gross income = units × rate, unless fixed source evidence applies. Net income = gross income − refunds − merchant fees − any tax amount treated as payable after qualified review. Do not net expenses against income in the transaction register.

In-kind contribution register

ID	Contributor / description	Management estimate and method	Cash?	Accounting treatment after qualified review	Restriction / evidence	Received / used / remaining
IK-001	____	____	No	Unreviewed / ____	____	____

Never count an in-kind management estimate as cash.

6. 03_Expenses — register

ID	Category / description	Supplier	Quantity × rate	Estimate basis / value	Formal quote / date	Tax status / component / reviewed credit	Approved baseline	Committed
EXP-001	Venue / permits / licences	____	____	____	____	____	____	____
EXP-002	Accessibility / communication	____	____	____	____	____	____	____

ID	Category / description	Supplier	Quantity × rate	Estimate basis / value	Formal quote / date	Tax status / component / reviewed credit	Approved baseline	Committed
EXP-003	Safety / first response / security	____________	____________	____________	____________	____________	____	____
EXP-004	Displays / signage / printing / brand	____________	____________	____________	____________	____________	____	____
EXP-005	Furniture / shelter / power / AV	____________	____________	____________	____________	____________	____	____
EXP-006	Catering / water / consumables	____________	____________	____________	____________	____________	____	____
EXP-007	Transport / delivery / setup / pack-down	____________	____________	____________	____________	____________	____	____
EXP-008	Cleaning / waste / restoration	____________	____________	____________	____________	____________	____	____
EXP-009	Registration / payment platform fees	____________	____________	____________	____________	____________	____	____
EXP-010	Marketing / media / rights	____________	____________	____________	____________	____________	____	____
EXP-___	Other approved category: ________	____________	____________	____________	____________	____________	____	____

Expense formulas

- Estimate = quantity × unit rate, unless a supported fixed estimate applies.
- Forecast final expense = actual + accrual + undelivered or remaining commitment + estimate to complete.
- Expense variance = approved baseline − forecast final expense; positive is favourable.
- When an invoice replaces a commitment, reduce the remaining commitment.
- Remove an accrual when the actual invoice is posted.
- Estimate to complete excludes committed and accrued amounts.
- Evidence-backed credits or refunds reduce the relevant actual line.

7. 04_Commitments — register

Commitment ID	Date	Supplier	Type / reference	Description	Approved value	Cancellation exposure / deadline	Delegation / contract approval	Conflict declaration	Status	Invoice / close reference
COM-001	________	________ ____	PO / Contract / Booking / Card order / Approved reimbursement : ________	________ ____	____	________ ____	________ ____	None / controlled ref	Proposed / Approved / Ordered / Part delivered / Delivered / Cancelled / Closed / Disputed	________ ____
COM-002	________	________ ____	________ ____	________ ____	____	________ ____	________ ____	________ ____	________ ____	________ ____

Controls:

- [ ] No commitment was made before approval and within delegation.
- [ ] Purchases were not split to avoid a threshold.
- [ ] Supplier identity and new/changed bank details were independently verified.
- [ ] Purchase/contract, receipt of goods/services and invoice are matched before payment, or an approved exception is recorded.
- [ ] Cancellation exposure and the last date to reduce it are visible.
- [ ] No personal account, card or reimbursement route is used outside current policy and documented approval.

8. Supplier estimate and quote register

Evidence ID	Supplier / scope	Evidence level	Amount / tax basis	Valid until	Exclusions / cancellation	Conflict check	Selection or exception decision	Linked e commitm
EV-001	______________	Assumption / Indicative estimate / Formal quote / Approved order-contract / Invoice-receipt / Settlement	______________	________	______________	______________	______________	______

Only a formal, current, comparable quote with scope and terms may support procurement approval where policy requires it. A settlement proves movement of money, not underlying authority.

9. Tax and GST review

For every material income and expense stream, the qualified reviewer must confirm the transacting entity; registration or endorsement status; transaction type; whether tax applies and whether amounts are inclusive or exclusive; evidence and invoice wording; input-tax-credit treatment; coding and timing; refunds, deposits and in-kind treatment; and permitted public claims.

Stream / line	Entity	Transaction classification	Tax-inclusive?	Reviewed treatment	Tax component	Recoverable credit	Evidence / reviewer / date	Public wording cleared
______________	______________	Sale / gift / grant / sponsorship / fundraising / reimbursement / other	Yes / No / N/A	Unreviewed / reviewer-approved label	_____	_____	______________	[ ]

Never assume that a Rotary club is ACNC-registered, GST-registered, endorsed for concessions or a deductible-gift recipient; that a voluntary payment is a gift; that a benefit-bearing payment is deductible; that GST is included or recoverable; or that a document can be called a tax invoice.

10. 05_Cash_Card — reconciliations

Cash session

Session / till	Custodians	Opening float	Receipted cash in	Approved cash out / refunds	Expected closing	Counted closing	Cash variance	Banked cash / reference	Banking variance	Independent reviewer
______________	______________	_____	_____	_____	Formula	_____	Formula	______________	Formula	_________

- Expected closing cash = opening float + receipted cash − approved cash out/refunds.
- Cash variance = counted closing cash − expected closing cash.
- After retaining any approved closing float, banking variance = cash available for banking − banked cash.
- Both variances target zero. Recount, document and escalate differences; do not conceal, informally replace or accuse.

Merchant/card settlement

Platform / batch	Gross	Refunds	Chargebacks	Fees	Expected net settlement	Bank settlement	Card variance	Date / reference	Reviewer
______________	_____	_____	_____	_____	Formula	_____	Formula	______________	______________

- Expected net settlement = platform gross − refunds − chargebacks − merchant fees.
- Card variance = bank settlement − expected net settlement.
- Record timing differences separately from unexplained differences.

Custody safeguards

- [ ] Unique accounts and no shared card credentials.
- [ ] Cardholder and transaction limits match policy.
- [ ] Every transaction has evidence and business purpose.

- [ ] Cash is never unattended or mixed with personal funds.
- [ ] Counts are away from public view with signed evidence.
- [ ] Refunds, voids, chargebacks and manual entries receive independent review.

11. 06_Assets_Stock — register

ID	Description / serial / condition	Custodian	Opening	Received	Issued or used	Returned	Damaged or lost	Expected closing	Counted closing	Variance	Storage / disposal / evidence
AST-001	________________	________________	____	____	____	____	____	Formula	____	Formula	________________

Document the exact stock formula used. Keep reusable assets separate from consumed stock. Write-off, transfer or disposal requires authority and evidence.

12. 07_Scenarios and break-even

Scenario	Attendance / units	Gross income	Net income	Fixed cost	Variable cost / unit	Total variable cost	Contingency draw	Forecast expense	Forecast surplus/(deficit)	Decision / owner
Low	____	Formula	Formula	______	______	Formula	______	Formula	Formula	________________
Base approved	____	Formula	Formula	______	______	Formula	______	Formula	Formula	________________
High / capacity stress	____	Formula	Formula	______	______	Formula	______	Formula	Formula	________________
Weather or venue change	____	Formula	Formula	______	______	Formula	______	Formula	Formula	________________
Sponsor/grant loss	____	Formula	Formula	______	______	Formula	______	Formula	Formula	________________
Supplier / cancellation stress	____	Formula	Formula	______	______	Formula	______	Formula	Formula	________________

For a paid model:

- Unit contribution = reviewed net price per unit − variable cost per unit.
- Break-even units = (fixed costs − confirmed unrestricted non-unit funding) ÷ unit contribution.
- If contribution is zero or negative, report “Not applicable” and escalate.
- Do not use restricted funding against an ineligible cost or include unconfirmed funding as confirmed.
- Round up only after checking capacity.

For a no-charge event, use funding-coverage and cost-per-attendee scenarios; do not invent a ticket price.

13. Contingency control

Risk covered	Basis / amount	Excluded known cost	Trigger / evidence	Risk owner	Draw approver / delegation	Drawn	Remaining	U
________________	________________	________________	________________	________________	________________	______	Formula	_

Contingency is a controlled risk allowance, not an unallocated spending pool. Do not spread it across lines, use it to bypass a scope/delegation change, charge ineligible restricted funding, treat a known cost as contingency or erase the original baseline after a draw.

14. 08_Summary — approved, forecast and actual

Summary line	Estimate	Approved baseline	Committed	Actual	Accrual	Estimate to complete	Forecast final	Variance to approved	Explanation / owner
Restricted income	______	______	N/A	______	______	______	Formula	Forecast − approved	________________
Unrestricted income	______	______	N/A	______	______	______	Formula	Forecast − approved	________________

Summary line	Estimate	Approved baseline	Committed	Actual	Accrual	Estimate to complete	Forecast final	Variance to approved	Explanation / owner
Expenses by approved category	______	______	______	______	______	______	Formula	Approved − forecast	________________
Contingency	______	______	______	______	______	______	Formula	Approved − forecast use	________________
Event surplus/(deficit)	Formula	Formula	N/A	Formula	Formula	Formula	Formula	Forecast − approved	________________
In-kind management view	______	______	______	______	______	______	______	Explain without mixing cash	________________

State the sign convention visibly: positive income and surplus variance is favourable; positive expense variance is favourable because it is approved expense minus forecast expense.

15. Approval, delegation and integrity controls

Action	Initiator	Independent check	Approver	Evidence	Prohibited shortcut
Create/change budget	Budget Owner	Finance Reviewer	Budget Approver	Version and approval	Editing locked baseline
Select supplier	Event/procurement role	Quote/conflict check	Delegated approver	Evaluation/exception	Split or retrospective quote
Sign contract	Authorised delegate	Finance/risk/legal review as required	Authorised signatory	Reviewed final contract	Email/verbal commitment outside authority
Purchase/order	Approved requester	Budget/PO check	Delegated approver	PO/order/approval	Unapproved personal purchase
Pay invoice	Finance processor	Order/receipt/invoice match	Payment approver	Invoice and bank evidence	Same person initiating, approving and reconciling where separation is feasible
Refund/write-off	Approved processor	Source/policy check	Delegated approver	Decision evidence	Concealing variance
Draw contingency	Event Owner	Risk/finance check	Approved draw authority	Draw and change record	Treating contingency as line budget
Change bank details	Finance role	Independent supplier verification	Approved finance role	Verification record	Trusting only the change email
Close event	Budget Owner	Finance Reviewer	Budget Approver	Close-out certificate	Closing unresolved items

- [ ] Initiation, approval, custody/payment and reconciliation are separated where feasible.
- [ ] Access is role-based and removed when roles end.
- [ ] Unique accounts are used and formulas/approval fields are protected.
- [ ] Duplicate invoices, split purchases, unusual suppliers, bank-detail changes, refunds, voids and after-hours activity are reviewed.
- [ ] Conflicts are declared and no person self-approves expenditure, reimbursement or conflict treatment.
- [ ] Suspected control issues use the confidential authorised escalation route; records are preserved and no unauthorised accusation or investigation occurs.

16. 10_Evidence_Index

Evidence ID	Type	Related register / line	Date / version	Owner	Approved storage location	Access / retention route	Verified
EV-001	Budget approval / delegation	00_Control	________________	________________	________________	________________	[ ]
EV-002	Assumption source	01_Assumptions / _________	________________	________________	________________	________________	[ ]
EV-003	Funding terms	02_Income / _________	________________	________________	________________	________________	[ ]
EV-004	Quote / evaluation / exception	03_Expenses / _________	________________	________________	________________	________________	[ ]
EV-005	PO / contract / booking	04_Commitments / _________	________________	________________	________________	________________	[ ]

Evidence ID	Type	Related register / line	Date / version	Owner	Approved storage location	Access / retention route	Verified
EV-006	Invoice / receipt / credit	03_Expenses / __________	__________________	__________________	__________________	__________________	[ ]
EV-007	Cash count / deposit	05_Cash_Card / __________	__________________	__________________	__________________	__________________	[ ]
EV-008	Merchant / bank settlement	05_Cash_Card / __________	__________________	__________________	__________________	__________________	[ ]
EV-009	Tax/accounting review	Lines: __________	__________________	__________________	__________________	__________________	[ ]
EV-010	Asset/stock handover	06_Assets_Stock / __________	__________________	__________________	__________________	__________________	[ ]
EV-___	__________________	__________________	__________________	__________________	__________________	__________________	[ ]

17. Community Open Day commercial preflight

- [ ] Venue quote, contract, cancellation exposure, bond and restoration cost reviewed.
- [ ] Capacity, attendance and weather assumptions feed the scenarios.
- [ ] Displays, printing and brand artwork use approved sources.
- [ ] Catering quantities, food responsibility and wastage assumptions approved.
- [ ] Accessibility, safety, first response, security and transport costs are visible outside contingency.
- [ ] Equipment hire, delivery, setup, pack-down, damage and security deposits are captured.
- [ ] Volunteer reimbursements and contractor treatment use approved routes.
- [ ] Registration/payment fees, refunds, chargebacks and privacy controls are included.
- [ ] Media, photography and content-rights costs and permissions are captured.
- [ ] Restricted funding and sponsor obligations map to eligible expense and evidence.
- [ ] Post-event follow-up and records work is resourced.

18. 09_Closeout — checklist

Gate	Evidence	Owner	Close condition	Complete
Income	Received, refunded, deferred, written off or escalated	Budget Owner	No unexplained item	[ ]
Restricted funds	Eligible use, report, balance and return/carry-forward	Finance Reviewer	Terms satisfied or escalated	[ ]
Commitments	Every PO/contract/booking/order invoiced, cancelled, accrued or closed	Event Owner	Zero unresolved	[ ]
Expenses	Invoices, receipts, credits, reimbursements and accruals reconcile	Finance Reviewer	Register/ledger match	[ ]
Tax/GST	Final qualified treatment and coding action	Qualified reviewer	Final reviewed status	[ ]
Cash	Float, counts, banking and variance	Independent Reviewer	Zero or approved resolution	[ ]
Card/merchant	Refunds, fees, settlement and variance	Independent Reviewer	Zero or approved resolution	[ ]
Bank	Event transactions match approved account/ledger	Finance Reviewer	No unidentified item	[ ]
Assets/stock	Custody, count, return, loss and storage/disposal	Custodian	Variance resolved/approved	[ ]
Contingency	Every draw approved; unused balance treated	Budget Approver	No hidden transfer	[ ]
Actual vs budget	Final result and material variances explained	Budget Owner	Review accepted	[ ]
Records	Evidence index complete and protected	Records Owner	Retention route applied	[ ]
Conflicts/exceptions	Closed or transferred securely	Governance Reviewer	No informal open issue	[ ]
Lessons	Evidence-based action, owner and date	Event Owner	Assigned	[ ]

19. Close-out certificate

Certificate field	Final value
Event / asset	______________________________ / M-T1-CP-01-SD-03
Close-out date	______________________________

Certificate field	Final value
Final income	____________________________
Final expense	____________________________
Final surplus/(deficit)	____________________________
Restricted-funding balance and treatment	____________________________
Cash variance / approved resolution	____________________________
Card/merchant variance / approved resolution	____________________________
Open commitments — target zero	____________________________
Material variance explanation	____________________________
Qualified tax/accounting reviewer / date	____________________________
Records-retention route	____________________________
Lesson, owner and implementation date	____________________________

Approval role	Name	Decision / statement	Date	Evidence
Budget Owner	__________________	Prepared and reconciled	__________	__________________
Finance Reviewer	__________________	Independently reviewed	__________	__________________
Qualified tax/accounting reviewer	__________________	Treatment reviewed within engagement scope	__________	__________________
Budget Approver	__________________	Closed under recorded delegation / Return for action	__________	__________________

20. REVIEW release gate

- [ ] Exact code, title, source initiative, canonical parent and F03 master metadata match index v1.1.
- [ ] Entity, event, currency, owners, version, funding model and approvals are complete.
- [ ] Estimates, quotes, baseline, commitments, actuals, accruals and remaining forecast are separate.
- [ ] Restricted, unrestricted, conditional and in-kind support are not mixed.
- [ ] Qualified review supports every tax/GST, donation, fundraising and invoice statement.
- [ ] Delegation, procurement, contract, supplier, cash, card and refund controls pass.
- [ ] Contingency, scenarios and break-even formulas are independently checked.
- [ ] Cash, merchant, bank, asset and stock reconciliations reach zero or an approved documented resolution.
- [ ] Evidence index and retention route are complete.
- [ ] The spreadsheet recalculates without hard-coded subtotals, protected formulas remain intact and print/PDF totals match.
- [ ] Packaging/openability and checksum QA pass.

Until every applicable gate and approval is complete, this derivative remains **REVIEW**.