



**Scout Association of Australia
WA Branch**

**Purchase and Expenditure
Procedure**

Version: 1

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1. PURPOSE

The intent of the Purchase and Expenditure Procedure is to provide guidelines for the purchase of goods and services. This document includes the procedures for the purchase of goods or services from external suppliers, reimbursement claims, internal transfers and requests for a cash advance.

2. PROCEDURE

The Association has two documents for purchase and expenditure use:

1. **Purchase Order Form** - for use in the purchase of goods or services from an external supplier
2. **Expense Claim/Cash Advance Form** – for requesting a reimbursement or refund, an internal transfer (from one cost centre to another) and for cash advance requests

Purchase Order (PO) Form

PO forms are used for purchases from external suppliers only. These are supplied in booklets which can be obtained from the WA Branch Office. PO forms are numbered and provided in triplicate copies. The top (white) copy is given to the supplier when placing the order, the second (pink) copy is attached to the resulting invoice and the bottom (yellow) copy remains in the PO book. The pink copy and invoice are given to the WA Branch accounts department for processing. Once a PO book is finished and all PO forms have been used, the PO book is returned to the WA Branch Office.

PO forms were updated in early 2011 to include a broader range of information than previously requested. This information is for the assistance of the initiator and the WA Branch accounts department. The information requested was carefully considered and it is important that all the fields are completed.

Expense Claim/Cash Advance (EC/CA) Form

EC/CA forms are used when claiming an expense reimbursement, a refund and when requesting an internal transfer or cash advance. These forms can be downloaded from the Scouts WA Website: http://scoutswa.com.au/members/leaders_forms, or are available on request from the WA Branch Office.

As with PO forms, only required information has been requested on the EC/CA form, therefore there may be delays in processing if forms are incomplete.

When using an EC/CA form select the request type by placing a tick in one of the three boxes at the top of the page.

When requesting a reimbursement enter the Payee, Authorised by, Signature and Cost Centre information into the areas in line with the ticked box. Complete the details of each receipt in the Details grid provided. Remember to attach all original receipts to the form. Select your preferred method of payment by completing either the Cheque or EFT

Purchase and Expenditure Procedure

Payment box at the bottom of the page and submit the form to the WA Branch Office for processing.

When selecting an Internal Transfer enter the Authorised by, Signature, From Cost Centre and To Cost Centre information into the areas in line with the ticked box. Please detail the reason for the transfer and amount in the Details grid. Select your preferred method of payment by completing either the Cheque or EFT Payment box at the bottom of the page and submit the form to the WA Branch Office for processing.

When requesting a Cash Advance enter the Authorised by, Signature and From Cost Centre information into the areas in line with the ticked box. Please detail the reason for the Cash Advance and amount in the Details grid. Select your preferred method of payment by completing either the Cheque or EFT Payment box at the bottom of the page and submit the form to the WA Branch Office for processing. Please remember that Cash Advances will only be made by a Cash Cheque or by payment into a nominated bank account. NO CASH will be issued at any time.

3. APPROVALS

Number	Document Process	Person Responsible	Date Approved	Signature
1	Draft Preparation	Nicci Kerr	08/12/2010	NK
2	Review	PJ Axford	14/01/11	PJA
3	Approval	Swan Patrol	02/02/11	APPROVED
4	Approval	Chief Commissioner's Council	22/02/11	APPROVED

This Procedure has complied with all necessary approvals and is accepted as the Purchase and Expenditure Procedure for Scouts WA.

Signature: **Larry Lucas**.....Date: 22...../...02../...2011.....

Chief Commissioner