



## WESTERN AUSTRALIAN BRANCH

### POLICIES and OPERATIONAL PROCEDURES MANUAL

Updated – 13-Jan-05

#### **S8. SPECIAL PROJECTS ACCOUNT, USAGE OF**

##### **S8.1 Statement.**

The Scout Association of Australia, Western Australian Branch (“the Association”) manages a number of major events throughout each year and the Branch Uniform Section of the organisation operates a Special Projects Account, during the major part of the event, which allows access to funds for the successful financial management of the designated event.

S8.2 Principally this will be used for events such as Jamboree, Campwest and similar major events with a cheque book being issued for accounting purposes.

S8.3 Signatories to the Account will be the General Manager and the Branch Accountant and approved persons associated with the particular event being operated.

S8.3 .1 The names of the approved persons will be communicated to the Branch Office by the Chief Commissioner and such persons will be provided access to the account for the duration of the event only.

S8.4 The Branch Office will arrange for a designated amount to be credited to the account and the operators of the account will transact through the account (debits only) with original invoices being submitted to the Branch Office following payment and for which a reimbursement will be made to the account, if required.

S8.4.1 As all (or most) purchases are GST recoverable is it imperative that upon payment the original invoices are submitted to the Branch Office to enable input for GST purposes.

S8.4.2 It is important that these are submitted as paid to enable the input of GST appears on the Branch monthly BAS return to the Australian Taxation Office.

S8.5 At the conclusion of the event the cheque book is to be returned to the Branch Office for reconciliation.

Authority:

S:\Office\General Manager\Branch Risk Register\Policies and Operational Procedures Manual\S8 Special Projects Account, Usage of 13 Jan 05.doc