



BRC Finance Policy

Adopted by BRC 10 March 2010
Revised by BRC Executive August 2012

Purpose

To provide a framework for the budgeting and expenditure of Branch Rover Council funds and the accountable collection of income. Rover Crews should consider adopting a similar policy for the handling of Crew money.

Background

The SA Rover publication, Rover Crew Treasurers Handbook, contains the standard financial procedures required of all Crew. It states that 'All payments should be authorised by the Crew Executive', in the Rover Section this role (financial decision making) is carried out by the Branch Rover Council [BRC]. This policy is in compliance with those issued by the Scout Association (SA Branch) [Scouts SA]

The BRC Constitution requires the Executive to 'transact all urgent business' of the Rover Section. In these cases the BRC Executive acts in the best interests of the section and reports any actions taken to the BRC at the earliest opportunity.

The BRC Constitution and Executive Role Statements detail the role of the BRC Treasurer and account signatories in the operation of BRC accounts and reporting overall financial performance of the BRC.

Policy

- The BRC Treasurer (along with the account signatories) must pay accounts and reimburse receipts, which have appropriate approval, within one month.
- The Council may delegate the authority to approve payments through the adoption of budgets presented by committees or members of the Rover Section.
- No payments shall be made from Council funds unless prior approval has been given by the Council, or its delegate (in line with their budget).
- Where possible payments will be made via EFT or cheque, direct to suppliers or as reimbursements where the expense has been paid by an individual. In other cases, the council may authorise a cash advance to be paid to a member of the Rover Section.
- Each budget line is independent and savings in one line must not be applied to a new or different line without approval of the BRC.
- The level of detail present in a budget adopted by the Council must be used when assessing whether a particular item of expenditure is within the budget (and which line it should be applied to).
- Individual budget line limits (excluding contingencies) may be exceeded by up to 10% without further approval.
- Financial acquittal and reporting (to the Council) must be completed within 2 months of the last day of the event.
- All income received must be accurately documented within the event Financial Report
- Within 2 months of the last day of any event, all money, reimbursements or payments owing must be transacted through the BRC bank account and be documented in the BRC Financial Accounts.

Related Documents

www.sarovers.com.au/publications

SA Rovers - Rover Crew Treasurers Handbook

SA Rovers - BRC Constitution

SA Rovers - BRC Executive Role Statements

SA Rovers - BRC Finance Procedures

SA Rovers - Rover Scout Resource Guide

SA Rovers - Rover Activity Policies & Procedures [RAPP]