

NATIONAL OFFICE:

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ACCOUNTS PROCEDURES

1. PAYMENTS

- I. Invoices relating to Branch/Division costs should be forwarded to National Office with payment authorisation from an appropriate person.
- II. One authorisation is required for payments less than \$500 and two authorisations for payments over \$500. The authorised signatories are Branch/Division Executive members.
- III. Authorisations via email will be accepted to facilitate prompt payment but original paperwork must still be forwarded after sign off at the next scheduled committee meeting.
- IV. Invoices from Admin Support Staff should have a timesheet attached which breaks down the charges between general admin support and event/conference support. This will allow costs to be correctly allocated and reported.
- V. Where Members or Staff are claiming for reimbursement of expenses, invoices or receipts must be attached (photocopies are acceptable)
- VI. Purchases of goods or services for WMAA events or meetings should be invoiced by the supplier to WMAA directly and payment will be made by National Office. (Invoices need to be made out to Waste Management Association of Australia at Suite 4D, 5 Belmore Street Burwood 2134)
- VII. If EFT payment is required please forward the bank details of the supplier.
- VIII. For urgent EFT or Credit Card payments please fax or email the invoice to National Office on (02) 9701 0199 and advise Lisa Dower by phone that the payment is urgent.

2. EVENT REGISTRATIONS & INVOICING

- I. Advise National Office of the details of the event, i.e. Date, time, location and pricing so that advertising can be sent to members and other stakeholder databases. The event will be set up in our Events Management System. As of January 2007 online registration and payment will be available.
- II. Members will be advised that payment in advance of the event is required. This is to reduce the Association's debt collection costs and to avoid cash flow problems. In any circumstances where payment cannot be made before the event please contact Lisa Dower to discuss credit facilities.
- III. Once registered a tax invoice will be issued and emailed to the attendee confirming their registration.
- IV. A registration list will be emailed to the event organiser in the relevant state upon request. Please contact National Office to organise how frequently this list is required.
- V. In the event that an unregistered person attends and pays at the door a receipt should be hand written by the event organiser and the bottom copy forwarded to National Office for input into the Events Management System. Once entered into the system a tax invoice will be emailed to the attendee.
- VI. Please contact Lisa Dower if additional receipt books are required.

3. RECEIPTS

- I. Cheques received are to be forwarded to National Office promptly.
- II. Branches have been issued with a bank deposit book for cash receipts only. Since cash cannot be sent through the mail cash will need to be banked by the branches into the National Account. The duplicate copy of all cash deposit slips should be sent to National Office weekly along with cheques and invoices to be paid.

4. REPORTING

Where the above procedures have been followed a profit & loss report can be issued to the branch shortly following the end of each month.

5. GENERAL

- I. WMAA operates on a January to December financial year. End of Year close off is January 15th of each year. All invoices relating to the previous financial year must be processed by National Office by this date in preparation for the audit.
- II. Any costs incurred which have not been invoiced and processed by this date need to be notified to Lisa Dower so that an accrual can be taken up prior to close off.
- III. It is an audit requirement that any deposit into the Association bank account must have supporting documentation. Therefore please ensure that any deposits (cash or cheque) banked in the branches has documentation forwarded to National Office for their records.