

TERMS OF REFERENCE FOR THE POSITION OF TREASURER TO THE WORLD SCOUT COMMITTEE

October 2015

Revised March 2017, November 2021 and November 2024

N.B.: *Although the male gender is used throughout this document, the position of Treasurer to the World Scout Committee may be held by a man or a woman.*

1. Constitution

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| Article XIII | 2. | "The World Scout Committee shall be composed of the following members:
c) "...A Treasurer, appointed by the World Scout Committee." |
| Article XXIII | 2. | "All funds shall be deposited to the credit of the World Bureau and shall be disbursed by the Treasurer only in accordance with a budget approved and certified by the Committee." |
| | 3. | "An audited financial statement shall be submitted annually by the Treasurer to the members of the World Scout Committee and shall be sent to all Member Organisations." |

2. The Duties of the Treasurer include the following:

- a. To ensure a proper supervision of the Bureau budget and accounting operations.
- b. To ensure a proper supervision and control of expenditure, and the provision of monthly reports to the Steering Committee pertaining thereto.
- c. To disburse the funds of the Bureau only in accordance with the approved budget, subject to emergency expenditure as provided for below.
- d. In conjunction with the Finance Committee to advise the World Scout Committee on the investment of Special Funds and current monies not immediately required.
- e. To co-operate with the Finance Committee in securing funds necessary to operate the approved budget.
- f. To maintain of adequate cash resources, and report that to the WSC.
- g. To ensure that the procedures of the WSB (mainly referring to the document "Rules on Financial Commitments") are respected.
- h. To ensure that the principle that all funds received must be deposited in appropriate bank accounts and properly recorded in the books is respected.
- i. To ensure that appropriate procedure to properly record property (furniture and equipment) including examination, to ensure Regional Treasurers are being provided the monthly report of the region.
- j. To ensure follow up actions are properly taken based on recommendations made by the Audit Committee and Internal Auditor.
- k. To appoint regional treasurer after consultation with the Regional Committee and directs the Regional Committee that Regional Treasurer will be ex-officio member of the Committee.

The Treasurer to the World Scout Committee (World Treasurer), in co-operation with the Global Director, Corporate Services of the World Scout Bureau Global Support Centre, will be particularly

responsible for supervising, verifying and advising, on the preparation of periodic budgetary statements and accounts as well as the annual financial statements. He will also ensure Regional Treasurers are involved in the budgeting and audit process of Regions.

3. General Guidelines

To fulfil its duties the Treasurer to the World Scout Committee shall:

- a. have ready access to all records, accounting and otherwise, kept by the Bureau Office.
- b. feel free to check to ensure that all expenditure, including those for travels, is duly authorized by the budget and supported by appropriate vouchers, and is in line with the reimbursement policies.
- c. ensure that regular reports on income, expenditure and cash flow are submitted to him by the Bureau so that he receives all necessary information.
- d. be ready to investigate in depth anomalies or discrepancies brought to his attention or revealed by his enquiries.
- e. remain impartial at all times and should report on his findings to the Steering Committee.
- f. collaborate in monitoring the timely collection of registration fees, in line with the WSC's policy on the payment of registration fees.
- g. receive a copy of all the reports issued by the Audit Committee and Internal Auditor.

4. Duration of mandate

The mandate of the Treasurer to the World Scout Committee is renewable at the start of the term of each World Scout Committee. The same person shall not serve for longer than six continuous years.

Consideration should be made to ensure that a treasurer's term overlaps with a change in the World Scout Committee so that the historical knowledge can be transferred from past treasurer to the new treasurer.

5. Staff support

The Treasurer to the World Scout Committee shall exercise his function in close cooperation with the Global Director, Corporate Services.