

	Gasóga na hÉireann/Scouting Ireland			
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	Source: National Management Committee			
Scouting Ireland – Capital Expenditure Approval Process				
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Aim

The aim of the Capital Approval Procedure is as follows:

- To ensure that all proposed expenditure is given due consideration by the proposer, the Capital Expenditure Committee and ultimately the National Management Committee.
- To ensure that projects stay within the agreed budget.
- To ensure that monies are available at the time when expenditure is due.

Operating Capital Authorisation Process

Working with the officers of the National Management Committee, the Manager (Operations) and the Campsites Manager, The Capital Expenditure Committee shall formulate a capital expenditure budget to propose to the National Management Committee on an annual basis in line with the annual budgetary process.

As part of the annual budgetary process, and any subsequent spend, prior to authorisation and procurement, three quotes must be obtained in order to progress the proposed spend to the Capital Expenditure Committee.

Operating Capital Not in Original Budget

Any expenditure not in the original budget must be presented for approval to the Capital Expenditure Committee, through a proposal outlining the cost and rationale for such expenditure. A meeting of the Capital Expenditure Committee shall take place bi-monthly to discuss and review the proposals. The Capital Expenditure Committee shall present the status of proposals reviewed to the National Management Committee for approval.

In the instance that an item must be purchased or replaced due to immediate health and safety concerns or youth protection, retrospective authorisation may be sought from the Capital Expenditure Committee.

It is not envisaged that this should occur on a regular basis.

Major Capital Projects

Major capital projects shall be managed separately from operating capital expenditure. These projects will be jointly led by the Capital Expenditure Committee and a locally appointed project team. Each project usually requires separate funding being available, but shall be on a case by case basis and shall have to go through the approval process as outlined previously.. At the start of each project, structures for the management, tendering and monitoring shall be drawn up to suit the needs of each capital spend. The project team shall be appointed by the National Management Committee on the advisement of the Capital Expenditure Committee.