



VIETNAM VETERANS ASSOCIATION OF AUSTRALIA

NATIONAL COUNCIL INCORPORATED

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**VIETNAM VETERANS ASSOCIATION OF AUSTRALIA
NATIONAL COUNCIL INC
CASH BOOK BALANCE MAY 1995**

INCOME					
Date 1995	Particulars	Rec No	Amount	Bank Date	Bank Amt
19 May	VVAA VIC - Capitations 95	2917606	2490.00	19-May	2490.00
23 May	VVAA TAS - Capitations 95	2917607	550.00	21-May	550.00
25 May	VVAA VIC - Capitations 95	2917608	105.00		
26 May	VVAA ACT - Capitations 95	2917609	695.00		
26 May	VVAA WA - Capitations 95	2917610	2545.00		
26 May	VVAA QLD - Capitations 95	2917611	2100.00		
26 May	VVAA NT - Capitations 95	2917612	170.00		
28 May	D Ley - Lunch - Nat Congress	2917613	15.50	30-May	5630.50
Total			8670.50		8670.50

EXPENDITURE					
Date	Particulars	Amount	Cheque No	Pstcd Date	
16 May	Cherry Graphics - Printing of Debrief	\$84.00	000103	17-May	
19 May	Jetset Travel - Airfares Nat Congress	3509.00	000104	22-May	
21 May	Harvey World Travel - Airfares Nat Congress	1343.00	000105	25-May	
23 May	Telecom - Jim Talbert	99.95	000106	24-May	
23 May	Optus - Jim Talbert	69.30	000107	23-May	
23 May	Geoff Trevor-Hunt - Telephone	499.63	000108	23-May	
24 May	Jetset Travel - Airfares Nat Congress	162.00	000109	26-May	
28 May	Cancelled		000110		
28 May	Jim Talbert - Travel	75.00	000111	29-May	
29 May	Canberra International - Accon, Meals Nat Congress	4056.95	000112	30-May	
30 May	Telecom (Pres Phone)	117.60	000113	01-Jun	
30 May	Davies Collinson Cave - Solicitors	4695.00	000114	01-Jun	
30 May	VVAA WA - Badges	308.50	000115	04-Aug	
01 May	State Govt Duty FID	6.35			
01 May	State Govt Tax GDT	1.50			
Total					15327.78

VIETNAM VETERANS ASSOCIATION OF AUSTRALIA NATIONAL COUNCIL INC

Balance brought forward from previous month	11529.63	
Plus: Receipts for current month	8670.50	
Sub Total	20200.13	
Less: Expenditure for current month	15327.78	
Total	4872.35	
Balance as per Bank Statement (State)	1780.53	
Balance as per Bank Statement (Commonwealth)	8322.92	
Plus: Cash on hand; deposits not credited	0.00	
Sub Total	10103.45	
Less: Cheques not presented	5231.10	
Total	4872.35	
		Unpresented cheques
		182310
		000113
		000114
		000115
		110.00
		117.60
		4695.00
		308.50
	Total unpresented cheques	5231.10

**VIETNAM VETERANS ASSOCIATION OF AUSTRALIA
NATIONAL COUNCIL INC**

Balance brought forward from previous month	4872.35	
Plus: Receipts for current month	3557.57	
SubTotal	8429.92	
Less: Expenditure for current month	3978.70	
Total	<u>4451.22</u>	
Balance as per Bank Statement (State)	1780.53	
Balance as per Bank Statement (Commonwealth)	4772.69	
Plus: Cash on hand; deposits not credited	0.00	
SubTotal	6553.22	
Less: Cheques not presented	2102.00	
Total	<u>4451.22</u>	
		Unpresented cheques
		182310
		000125
		000126
		000115
		110.00
		1630.00
		53.50
		308.50
	Total unpresented cheques	<u>2102.00</u>

VIETNAM VETERANS ASSOCIATION OF AUSTRALIA NATIONAL COUNCIL INC

Balance brought forward from previous month	6781.59	
Plus: Receipts for current month	4818.55	
SubTotal	11600.14	
Less: Expenditure for current month	8302.36	
Total	<u>3297.78</u>	
Balance as per Bank Statement (Commonwealth)	3578.38	
Plus: Cash on hand; deposits not credited	0.00	
SubTotal	3578.38	
Less: Cheques not presented	280.60	
Total	<u>3297.78</u>	
		Unpresented cheques
		182310
		000137
		000139
		110.00
		9.20
		161.40
	Total unpresented cheques	280.60

**VIETNAM VETERANS ASSOCIATION OF AUSTRALIA
NATIONAL COUNCIL INC
INCOME SUMMARY**

Receipt No	Total Amount	Cap- tations	Airfares & Accn	Govt Grant	Donat- ions	Debrief Magaz-ine	Phone & Fax	Postage	Legal	Bank Fees	Interest	Other	Remarks
167629	298.00		298.00										
167630	288.00		288.00										
167631	798.00		798.00										
167632	40.00												Reimbursement of
	32.28										32.28		Deposit
2917601	5.00			5.00									
2917602	6000.00												
2917603	2143.10												
2917604	875.00												
2917605	1565.00												
2917606	2490.00												
2917607	550.00												
2917608	105.00												
2917609	695.00												
2917610	2545.00												
2917611	2100.00												
2917612	170.00												
2917613	15.50												
2917614	235.50												
2917615	585.80												
2917616	140.00												
2917617	35.00												
2917618	915.80												
2917619	1020.00												
2917620	1395.80												
2917621	26.00												
2917622	795.00												
2917623	1630.00												

Life Membership
Badges

1630.00 Joint Venture

**VIETNAM VETERANS ASSOCIATION OF AUSTRALIA
NATIONAL COUNCIL INC
INCOME SUMMARY**

Receipt No	Total Amount	Capit- tations	Airfares & Accn	Govt Grant	Donat- ions	Debrief Magaz-ine	Phone & Fax	Postage	Legal	Bank Fees	Interest	Other	Remarks
2917624	1701.35												Transfer on closure of 1701.35 State Bank Account
2917625	27.60												Transfer on closure of 27.60 State Bank Account
2917626	100.00					100.00							
2917627	585.00		585.00										
2917628	220.00		220.00										
2917629	150.00	150.00											
2917630	293.00		293.00										
2917631	585.00		585.00										
2917632	220.00		220.00										
2917633	140.00	140.00											
2917634	2180.00	2180.00											
2917635	18.04									18.04			Refund FID
2917636	135.00			135.00									
2917636	135.00			135.00									
2917637	12000.00					12000.00							
2917638	110.00												Cancelled cheque
2917638	500.50		500.50										110.00 recredited
2917638	38.69												38.69
TOTAL	46632.96	14860.00	10040.00	18000.00	100.00	0.00	0.00	0.00	0.00	18.04	70.97	3543.95	

**VIETNAM VETERANS ASSOCIATION OF AUSTRALIA
NATIONAL COUNCIL INC
EXPENDITURE SUMMARY**

Cheque No	Total Amount	Cap- tations	Travel & Accn	Govt Grant	Eqpt	Donat- ions	Debrief Magaz-ine	Phone & Fax	Postage & Adm'n	Legal	Bank Fees & Taxes	Other	Remarks
182326	215.24												Hire Fee - Recovery Action 215.24 being taken
182327	390.65							49.65	390.65				
182328	49.65							24.35					
182329	24.35												
182330	472.59												Equipment Repairs - 472.59 Recoverable
	3.40												
182331	473.00							473.00					
182332	464.75							464.75					
182333	809.60							809.60					
182334	152.65							152.65					
182335	200.00												200.00 AVADSC Subscription
182336	38.02							38.02					
182337	448.65							448.65					
182338	34.20								34.20				
	5.30												
182339	100.00												100.00 Welfare - Recoverable
000101	200.00												
000102	529.00												
000103	384.00						384.00						
000104	3509.00												
000105	1343.00												
000106	99.95							99.95					
000107	69.30							69.30					
000108	499.63												
000109	162.00												
000110	Cancelled												
000111	75.00							75.00					
000112	4056.95												
000113	117.60												

**VIETNAM VETERANS ASSOCIATION OF AUSTRALIA
NATIONAL COUNCIL INC
EXPENDITURE SUMMARY**

Cheque No	Total Amount	Capitallions	Travel & Accn	Govt Grant	Eqpt	Donat-ions	Debrief Magaz-line	Phone & Fax	Postage & Admin	Legal	Bank Fees & Taxes	Other	Remarks
000139	161.40								161.40		1.47		
	1.47										2.10		
	2.10												
	1701.35												Balance of State Bank
	27.60												1701.35 Account
	51.58												Balance of State Bank
000140	45.45							45.45				51.58	
000141	78.96								78.96				
000142	1579.00		1579.00										
000143	1132.50									1132.50			
000144	130.00								130.00				
	2.89										2.89		
	7.40										7.40		
000145	389.00		389.00										
000146	206.93							206.93					
000147	695.67		466.99						228.68				
000148	110.35								110.35				
000149	Cancelled												
000150	315.00									315.00			
000151	229.00		229.00										
	3.10										3.10		
000152	2783.00						2783.00						
	2.90										2.90		
000153	450.00									450.00			
000154	694.00									694.00			
000155	1766.00		1766.00										
	5.10										5.10		
TOTAL	42417.33	0.00	15391.04	0.00	482.50	0.00	3167.00	7253.20	4071.18	7444.00	117.92	4490.49	

Serial	Item	Purchase Detail	1-Jul-90	1-Jul-91	1-Jul-92	1-Jul-93	1-Jul-94	1-Jul-95	1-Jul-96
1	Panasonic Panafax Facsimile Model UF-121								
	Depreciation Rate	30%	0.00	0.00	628.27	439.79	307.85	215.49	150.85
	Purchase Price	\$866.00							
	Purchase Date	2-Aug-91							
	Serial No	5910404154							
	Location	National Treasurer							
2	Sharp Facsimile Machine Model FO100								
	Depreciation Rate	30%	0.00	923.29	646.30	452.41	316.69	221.68	155.18
	Purchase Price	\$1,250.00							
	Purchase Date	17-Aug-90							
	Serial No	1109557							
	Location	National President							
3	Sharp Facsimile Machine Model FO100								
	Depreciation Rate	30%	0.00	923.29	646.30	452.41	316.69	221.68	155.18
	Purchase Price	\$1,250.00							
	Purchase Date	17-Aug-90							
	Serial No	103071							
	Location -	Research Office							
4	Panasonic Panafax Model UF 160M								
	Depreciation Rate	30%	0.00	0.00	966.34	676.44	473.51	331.45	232.02
	Purchase Price	\$1,332.00							
	Purchase Date	2-Aug-91							
	Serial No	5910608492							
	Location -	National Secretary							

Property

5	Elite Computer 30Mb HDD, 5.25 in & 3.5 in FDD, Incl Chicony Keyboard, Mouse	0.00	1266.69	760.02	456.01	273.61	164.16	98.50
	Depreciation Rate							
	Purchase Price		\$1,285.00					
	Purchase Date		18-Jun-91					
	Serial No							
	Location -		National Treasurer					
6	Epson LX400 Printer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation Rate		40%					
	Purchase Price		Part of Serial 5					
	Purchase Date		18-Jun-91					
	Serial No		OEY00 18271					
	Location -		National Treasurer					
	Part of Serial 5							
7	Videocom 14 in Colour Monitor	0.00	0.00	365.16	219.10	131.46	78.88	47.33
	Depreciation Rate		40%					
	Purchase Price		\$475.00					
	Purchase Date		3-Dec-91					
	Serial No							
	Location -		National Treasurer					
	Part of Serial 5							
8	Matcom Computer 12MHz AT B/12 w/Keyboard	1312.23	787.34	472.40	283.44	170.06	102.04	61.22
	Depreciation Rate		40%					
	Purchase Price		\$1,608.34					
	Purchase Date		14-Jan-90					
	Serial No							
	Location -		National Research					

Property

9	Colour Computer Monitor EGA 14 in Model ECM 5400	538.49	323.09	193.86	116.31	69.79	41.87	25.12
	Depreciation Rate	40%						
	Purchase Price	\$660.00						
	Purchase Date	14-Jan-90						
	Serial No							
	Location - Part of Serial 8	National Research Office						
10	Epson Pinlter Model LQ850	0.00	676.79	406.08	243.65	146.19	87.71	52.63
	Depreciation Rate	40%						
	Purchase Price	\$1,005.00						
	Purchase Date	6-Sep-90						
	Serial No							
	Location - Part of Serial 8	National Research Office						
11	Computer 386DX-40 128K RAM	0.00	0.00	0.00	2242.54	1345.52	807.31	0.00
	Depreciation Rate	40%						
	Purchase Price	\$2,245.00						
	Purchase Date	30-Jun-93						
	Serial No							
	Location -	National President						
	Mobile Phone Traveller T Model XV001	0.00	0.00	1221.37	854.96	598.47	418.93	293.25
	Depreciation Rate	30%						
	Purchase Price	\$1,500.00						
	Purchase Date	18-Nov-91						
	Serial No	ESN 9900AC4A						
	Location -	National Secretary						

Sold April 96 to John Methven for \$600.
Depreciated value as at 1 July would have been \$484.39

	Property					
13 Photocopier						
Depreciation Rate	0.00	0.00	398.49	278.95	195.26	136.68
Purchase Price						95.68
Purchase Date						
Serial No -						
Location -						
14 Mobile Phone						
Depreciation Rate	0.00	0.00	0.00	0.00	0.00	834.63
Purchase Price						
Purchase Date						
Serial No -						
Location -						
TOTAL	1850.72	4900.49	6704.58	6716.00	4345.09	4143.85
						2201.58

FAX Transmission

From: Gordon Gullock
To: Clive Mitchell-Taylor
Company:

Date: May 23, 1996
Time: 4:31 PM
FAX #: 06 2668346

Clive

Audit report for VVA National Council.

The lack of Minutes and documented procedures for expenditure approval requires urgent attention. The present system with lack of internal controls and the audit process cannot ensure the validity of transactions, a problem you are obviously aware as noted from the recovery action taken for a number of incorrect payments.

Future attention by the organisation to the points mentioned in the Audit report together with your clear well presented records will ensure that the risk of error or misappropriation of funds is minimised.

Regards



Gordon Gullock


VOICE: 06 2036504 FAX: 03 2016186

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AUDITORS REPORT
Vietnam Veterans Association of Australia, National Council Inc.
for Year Ending 31 December 1995

Following a request by the National Treasurer, I have examined the accounts and submit my report.

- 1. In my opinion the statements of Income and Expenditure, according to the information at my disposal and explanations given to me by the treasurer, present a true and fair view of the financial position of the Association.
- 2. The VVA National Council must ensure that expenditure authorisation procedures are documented and adequately recorded in meeting Minutes and that copies of all minutes are available for audit. I am satisfied by explanations given to me by the Treasurer regarding difficulties in providing minutes of meetings and documentation for transactions prior to April 1995.



Gordon Gullock
Honorary Auditor
23 May 1996