



## TasCAHRD - Schedule of Delegations – Finance (V1.2)

FINANCIAL MANAGEMENT – Expenditure and Payments			
FUNCTION	PREP.	PROCESS	APPROVAL
<b>1. Approval of Expenditure</b>			
1.1 Within Approved Budget < \$3,000	AO Program Staff QCM CEO	<ul style="list-style-type: none"> <li>Description and value of expenditure to be clearly identified on a purchase order.</li> <li>QCM or CEO signs purchase order to indicate approval.</li> <li>Purchase order forwarded to AO.</li> </ul>	CEO and QCM
1.2 Within Approved Budget > \$3,000 (Approved regular payments)	AO Program Staff QCM CEO	<ul style="list-style-type: none"> <li>Regular payments including wages (within a 10% variance), Telstra, Aurora, Rates, Water, ATO, or others approved by the Board.</li> <li>Description and value of expenditure to be clearly identified on a purchase order.</li> <li>Purchase order is forwarded to AO.</li> </ul>	CEO and QCM
1.3 Within Approved Budget > \$3,000 (non regular payments)	AO Program Staff QCM CEO	<ul style="list-style-type: none"> <li>Description and value of expenditure to be clearly identified on a purchase order.</li> <li>CEO signs purchase order to indicate approval.</li> <li>Purchase order forwarded to AO.</li> </ul>	CEO and Treasurer
1.4 Outside Approved Budget < \$20,000	AO QCM CEO	<ul style="list-style-type: none"> <li>CEO and Treasurer agree that payment needs to be processed prior to the next scheduled Board Meeting.</li> <li>Documented communication between the CEO and Treasurer demonstrates agreed position. (eg. Email trail)</li> <li>Description and value of expenditure to be clearly identified on a purchase order.</li> <li>CEO to sign purchase order to indicate approval and attach</li> </ul>	CEO and Treasurer

		<ul style="list-style-type: none"> <li>relevant record of communication.</li> <li>Expenditure is reported to the Board at the next scheduled Meeting.</li> <li>Expenditure is noted in the minutes.</li> </ul>	
1.5 Outside Approved Budget > \$20,000	QCM CEO	<ul style="list-style-type: none"> <li>The Treasurer, CEO or other nominated Board member prepares briefing paper outlining the nature and purpose of the proposed expenditure. <i>(QCM may be involved ion this stage)</i></li> <li>Approval of expenditure is passed by a resolution of the Board</li> <li>Description and value of expenditure to be clearly identified on a purchase order.</li> <li>Delegated Board member to sign purchase order to indicate approval.</li> </ul>	Board
<b>2. Credit Cards - Card Holders</b>			
2.1 Authority to hold a corporate Credit Card	CEO	<ul style="list-style-type: none"> <li>The CEO holds the primary corporate credit card.</li> <li>The CEO makes a recommendation to the Board for additional card holders. ( would be card holders linked to the primary account)</li> <li>The Board passes a resolution to identify which staff and Board Members may hold a corporate credit card.</li> <li>Combined credit limit is \$10,000</li> </ul>	Board
<b>3. Credit Cards - Purchases</b>			
3.1 Planned purchases within approved Budget < \$3,000 (consider this being higher)	AO Program Staff QCM CEO	<ul style="list-style-type: none"> <li>Description and value of expenditure to be clearly identified on a purchase order.</li> <li>QCM or CEO signs purchase order to indicate approval.</li> <li>Purchase order forwarded to AO.</li> <li>Purchase made.</li> <li>Receipt provided to the AO</li> </ul>	QCM CEO
3.2 Unplanned purchases within approved Budget < \$3,000. (eg. Parking, meals while travelling, urgent accommodation)	n/a	<ul style="list-style-type: none"> <li>Purchase made;</li> <li>Purchase order completed on return to office;</li> <li>Purchase order and receipt provided to the AO</li> </ul>	CEO
3.3 Online Purchases within approved Budget < \$3,000	AO	<ul style="list-style-type: none"> <li>As for planned purchases except all paperwork is</li> </ul>	QCM

	Program Staff QCM CEO	processed simultaneously due to short timeframes for processing and establishing final amounts. (eg. Session time-outs).	CEO
3.4 Purchases >\$3,000 within approved budget.	AO QCM CEO	<ul style="list-style-type: none"> <li>Purchases should be avoided unless it is identified that there is a benefit to the organisation in doing so.</li> <li>CEO to notify Treasurer / President if this is likely to occur and the reason for such.</li> </ul>	CEO
<b>4. Authorisation of Payments - Cheques</b>			
4.1 Within Approved Budget < \$3,000 (consider this being higher)	AO	<ul style="list-style-type: none"> <li>AO gathers relevant documents related to the expenditure (invoices, purchase orders)</li> <li>Transaction is entered into MYOB with relevant cheque number.</li> <li>Cheque is drawn up for signing.</li> <li>AO forwards documents to QCM and one other signatory for signing.</li> <li>AO forwards cheque to intended recipient.</li> </ul>	QCM and one other signatory
4.2 Within Approved Budget > \$3,000 (Approved regular payments)	AO	<ul style="list-style-type: none"> <li>AO gathers relevant documents related to the expenditure (invoices, purchase orders)</li> <li>Transaction is entered into MYOB with relevant cheque number.</li> <li>Cheque is drawn up for signing.</li> <li>AO forwards documents to QCM and one other signatory for signing.</li> <li>AO forwards cheque to intended recipient.</li> </ul>	QCM and one other signatory
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4.4 Outside Approved Budget < \$20,000	AO	<ul style="list-style-type: none"> <li>• AO gathers relevant documents related to the expenditure (invoices, purchase orders, documents showing approval of expenditure by CEO and Treasurer)</li> <li>• Transaction is entered into MYOB with relevant cheque number.</li> <li>• Cheque is drawn up for signing.</li> <li>• AO forwards documents to CEO and one other signatory for signing.</li> <li>• AO forwards cheque to intended recipient.</li> </ul>	CEO and one other signatory, not including the QCM
4.5 Outside Approved Budget > \$20,000	AO	<ul style="list-style-type: none"> <li>• AO gathers relevant documents related to the expenditure (invoices, purchase orders, draft minutes from Board meeting or other documentation showing approval of expenditure)</li> <li>• Transaction is entered into MYOB with relevant cheque number.</li> <li>• Cheque is drawn up for signing.</li> <li>• AO forwards documents to CEO and one other signatory for signing.</li> <li>• AO forwards cheque to intended recipient.</li> </ul>	2 signatories identified by the Board
<b>5. Authorisation of Payment – Electronic</b>			
Includes EFT, BPay and Direct Debit			
5.1 Where group transactions do not include an individual payment over \$3,000 and; <ul style="list-style-type: none"> <li>• Is within approved budget.</li> </ul>	AO	AO sets up payments in CommBiz and notifies the QCM or CEO that payments are awaiting approval.	QCM and one other signatory.
5.2 Where group transactions do include an individual payment over \$3,000 and; <ul style="list-style-type: none"> <li>• Is within approved budget; and</li> <li>• Is an approved regular payment.</li> </ul>	AO	AO sets up payments in CommBiz and notifies the QCM or CEO that payments are awaiting approval.	QCM and one other signatory.
5.3 Where group transactions do include an individual payment over \$3,000 and; <ul style="list-style-type: none"> <li>• Is within approved budget; and</li> <li>• Is not an approved regular payment.</li> </ul>	AO	<ul style="list-style-type: none"> <li>• AO sets up payments in CommBiz and notifies the CEO that payments are awaiting approval.</li> <li>• CEO notifies a second signatory of payment awaiting authorisation.</li> <li>• Documentation is signed by relevant signatories.</li> </ul>	CEO and one other signatory.
5.4 Where group transactions include an individual transaction that is:	AO	<ul style="list-style-type: none"> <li>• AO sets up payments in CommBiz and notifies the CEO that payments are awaiting approval.</li> </ul>	CEO and one other signatory.

<ul style="list-style-type: none"> <li>• outside the approved budget, and</li> <li>• less than \$20,000</li> </ul>		<ul style="list-style-type: none"> <li>• CEO notifies the Treasurer that payment is awaiting approval.</li> <li>• Documentation is signed by the CEO and Treasurer.</li> <li>• Treasurer or CEO advise the Board of the Transaction at the next scheduled Board meeting.</li> </ul>	
5.5 Payment of Credit Card account.	AO	<ul style="list-style-type: none"> <li>• AO checks statement to ensure all receipts and purchase orders have been provided.</li> <li>• Card holders confirm transactions by signing transaction report from the bank.</li> <li>• CEO authorises payment of other card holder purchases;</li> <li>• President or Treasurer authorises payment of CEO purchases</li> <li>• Processed as a direct debit.</li> </ul>	CEO President / Treasurer

Approved: TasCAHRD Board Meeting, 25 August 2010

Review Date: August 2012

Policy: OMF-02