



**DICKY BEACH SURF LIFESAVING CLUB
PROCEDURE NO. GOV003
EXPENDITURE PROCEDURE**

Document Control

Version Control

Date	Version	Details	Author
23.04.2017	1	Initial Introduction of Procedure	Secretary
29.08.2017	2	ABN	Secretary
15.05.2020	3	Annual Review of Policies	Secretary

1. Purpose and Background

- 1.1 The Expenditure Procedure provides elected officers with a defined process for the expenditure of club funds that are beyond their discretionary spend limit.
- 1.2 The Expenditure Procedure protects the Club from unauthorised spending of Club finances by Club officers and members.
- 1.3 The Treasurer and the Board are responsible for the solvency of the Surf Life Saving Club in accordance with the *Association Incorporations Act* and retain control of finances and expenditure on behalf of Club members.

2 Policy Statement

- 2.1 No elected or appointed Officer of the club will expend money over the discretionary spend limit.

3. Applicability:

- 3.1 This procedure applies to appointed/elected officers of the Dicky Beach Surf Life Saving Club. The responsibility of implementing this policy/procedure rests with the Board, all elected and appointed Officers of the Club.

4. Statutory/Constitution/By-Laws Requirements

- 4.1 This procedure specifically relates to the *Association Incorporations Act*, Section 34 of the Constitution; By-Laws Section 5.2 (c) and (d); Section 5.3 (c) and (d); Section 5.5 (d); and Section 6.5.

5. Procedures

- 5.1 If the proposed expenditure exceeds the Officer's discretionary spend limit, the Officer is to raise a motion at their operational committee identifying the following:



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- A quote or details of the item/s to be purchased.
- 5.2 The relevant committee meetings minutes need to show the motion was moved and seconded by a member from the relevant committee and that the motion was agreed to by the majority of the committee.
- 5.3 The minutes are also to identify (this may be in the form of an attachment):
- Name and address of supplier
 - ABN Number;
 - Full item details;
 - Item cost;
 - Delivery point;
 - Supplier contact;
 - If the purchase is included in the current budget; and
 - If the item is outside the current budget the urgency of the purchase should be clearly articulated.
- 5.4 The minutes are to be forwarded to the Club Secretary who will ensure the requested expenditure is discussed at the next Board Meeting. Should this be an urgent request, the Club Secretary, upon being informed of the urgency, will forward an email, out of session, for Board approval or non-approval of the expenditure.
- 5.5 The Secretary will inform the relevant Chairperson of the committee of the Board's decision as soon as practicable.
- 5.6 The Secretary will also liaise with the Administrator to ensure the purchase order on the supplier/service provider is raised.
- 5.7 The Administrator will raise the purchase order in line with the details provided in the relevant committee minutes.
- 5.8 The Administrator will notify the Chairperson of the relevant committee when the goods arrive.
- 5.9 It is the responsibility of the Accounts Officer to place the item into the asset account in MYOB. The auditor will then include this item into the asset register.
- 5.10 If the purchase relates to sale items, the Administrator will enter the items into the POS system.
- 5.11 The Administrator will ensure all expenditure items are coded and recorded in the Profit and Loss Account.
- 5.12 No ordinary member is authorised to expend funds on behalf of the Club.



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- 5.13 No elected Officer or member is authorised to expend funds on behalf of the Club, unless that person possesses a discretionary expenditure limit, which has approved by the Treasurer.

Authority

John Scott
President